

AMENDMENTS TO LB828

Introduced by Business and Labor.

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Section 8-716, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5           8-716 No institution incorporated under the laws of this state which  
6 is or becomes a member of a Federal Home Loan Bank shall be exempt from  
7 any taxes of this state, including any contributions required to be paid  
8 under sections 48-648 to 48-654 and sections 64 to 67 of this act.

9           Sec. 2. Section 25-1912, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11           25-1912 (1) The proceedings to obtain a reversal, vacation, or  
12 modification of judgments and decrees rendered or final orders made by  
13 the district court, including judgments and sentences upon convictions  
14 for felonies and misdemeanors, shall be by filing in the office of the  
15 clerk of the district court in which such judgment, decree, or final  
16 order was rendered, within thirty days after the entry of such judgment,  
17 decree, or final order, a notice of intention to prosecute such appeal  
18 signed by the appellant or appellants or his, her, or their attorney of  
19 record and, except as otherwise provided in sections 25-2301 to 25-2310  
20 and ~~7~~ 29-2306~~7~~ and subsection (4) of section 48-638 ~~48-641~~, by depositing  
21 with the clerk of the district court the docket fee required by section  
22 33-103.

23           (2) A notice of appeal or docket fee filed or deposited after the  
24 announcement of a decision or final order but before the entry of the  
25 judgment, decree, or final order shall be treated as filed or deposited  
26 after the entry of the judgment, decree, or final order and on the date  
27 of entry.

1           (3) The running of the time for filing a notice of appeal shall be  
2 terminated as to all parties (a) by a timely motion for a new trial under  
3 section 25-1144.01, (b) by a timely motion to alter or amend a judgment  
4 under section 25-1329, or (c) by a timely motion to set aside the verdict  
5 or judgment under section 25-1315.02, and the full time for appeal fixed  
6 in subsection (1) of this section commences to run from the entry of the  
7 order ruling upon the motion filed pursuant to subdivision (a), (b), or  
8 (c) of this subsection. When any motion terminating the time for filing a  
9 notice of appeal is timely filed by any party, a notice of appeal filed  
10 before the court announces its decision upon the terminating motion shall  
11 have no effect, whether filed before or after the timely filing of the  
12 terminating motion. A new notice of appeal shall be filed within the  
13 prescribed time after the entry of the order ruling on the motion. No  
14 additional fees are required for such filing. A notice of appeal filed  
15 after the court announces its decision or order on the terminating motion  
16 but before the entry of the order is treated as filed on the date of and  
17 after the entry of the order.

18           (4) Except as otherwise provided in subsection (3) of this section,  
19 ~~and~~ sections 25-2301 to 25-2310 and ~~7~~ 29-2306, and subsection (4) of  
20 section 48-638 ~~48-641~~, an appeal shall be deemed perfected and the  
21 appellate court shall have jurisdiction of the cause when such notice of  
22 appeal has been filed and such docket fee deposited in the office of the  
23 clerk of the district court, and after being perfected no appeal shall be  
24 dismissed without notice, and no step other than the filing of such  
25 notice of appeal and the depositing of such docket fee shall be deemed  
26 jurisdictional.

27           (5) The clerk of the district court shall forward such docket fee  
28 and a certified copy of such notice of appeal to the Clerk of the Supreme  
29 Court, and the Clerk of the Supreme Court shall docket such appeal.

30           (6) Within thirty days after the date of filing of notice of appeal,  
31 the clerk of the district court shall prepare and file with the Clerk of

1 the Supreme Court a transcript certified as a true copy of the  
2 proceedings contained therein. The Supreme Court shall, by rule, specify  
3 the method of ordering the transcript and the form and content of the  
4 transcript. Neither the form nor substance of such transcript shall  
5 affect the jurisdiction of the Court of Appeals or Supreme Court.

6 (7) Nothing in this section shall prevent any person from giving  
7 supersedeas bond in the district court in the time and manner provided in  
8 section 25-1916 nor affect the right of a defendant in a criminal case to  
9 be admitted to bail pending the review of such case in the Court of  
10 Appeals or Supreme Court.

11 Sec. 3. Section 48-301, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 48-301 For purposes of sections 48-302 to 48-313:

14 (1) Employment means (a) service for wages or (b) being under a  
15 contract of hire, written or oral, express or implied. Employment, other  
16 than detasseling, does not include any employment for which the employer  
17 is not liable for payment of the combined tax or payment in lieu of  
18 contributions under section 48-648 or, 48-649, or 48-660.01 or section  
19 48-649 and sections 64 to 67 of this act; and

20 (2) Detasseling means the removal of weeds, off-type and rogue  
21 plants, and corn tassels in hand pollinating and in any other engagement  
22 in hand labor in the production of seed.

23 Sec. 4. Section 48-601, Revised Statutes Cumulative Supplement,  
24 2014, is amended to read:

25 48-601 Sections 48-601 to 48-683 and sections 29, 31 to 47, and 64  
26 to 67 of this act shall be known and may be cited as the Employment  
27 Security Law.

28 Sec. 5. Section 48-602, Revised Statutes Supplement, 2015, is  
29 amended to read:

30 48-602 For purposes of the Employment Security Law, unless the  
31 context otherwise requires:

1           (1) Agricultural labor means services performed:

2           (a) On a farm, in the employ of any employer, in connection with  
3 cultivating the soil or in connection with raising or harvesting any  
4 agricultural or horticultural commodity, including the raising, shearing,  
5 feeding, caring for, training, and management of livestock, bees,  
6 poultry, fur-bearing animals, and wildlife;

7           (b) In the employ of the owner, tenant, or other operator of a farm,  
8 in connection with the operation, management, conservation, improvement,  
9 or maintenance of such farm and its tools and equipment or in salvaging  
10 timber or clearing land of brush and other debris left by a windstorm, if  
11 the major part of such service is performed on a farm;

12           (c) In connection with the production or harvesting of any commodity  
13 in connection with the operation or maintenance of ditches, canals,  
14 reservoirs, or waterways, not owned or operated for profit, used  
15 exclusively for supplying and storing water for farming purposes;

16           (d)(i) In the employ of the operator of a farm in handling,  
17 planting, drying, packing, packaging, processing, freezing, grading,  
18 storing, or delivering to storage or to market or to a carrier for  
19 transportation to market, in its unmanufactured state, any agricultural  
20 or horticultural commodity, but only if such operator produced more than  
21 one-half of the commodity with respect to which such service is  
22 performed, or (ii) in the employ of a group of operators of farms, or a  
23 cooperative organization of which such operators are members, in the  
24 performance of service described in subdivision (1)(d)(i) of this  
25 section, but only if such operators produced more than one-half of the  
26 commodity with respect to which such service is performed. Subdivisions  
27 (1)(d)(i) and (ii) of this section shall not be deemed to be applicable  
28 with respect to service performed in connection with commercial canning  
29 or commercial freezing or in connection with any agricultural or  
30 horticultural commodity after its delivery to a terminal market for  
31 distribution for consumption; or

1           (e) On a farm operated for profit if such service is not in the  
2 course of the employer's trade or business;

3           (2 1) Base period means the first four of the last five completed  
4 calendar quarters immediately preceding the first day of an individual's  
5 benefit year, except that if the individual is not monetarily eligible  
6 for unemployment benefits as determined pursuant to section 29 of this  
7 act subdivision (5) of section 48-627 based upon wages paid during the  
8 first four of the five most recently completed calendar quarters, the  
9 department shall make a redetermination of monetary eligibility based  
10 upon an alternative base period which consists of the last four completed  
11 calendar quarters immediately preceding the first day of the claimant's  
12 benefit year;

13           (3 2) Benefits means the money payments payable to an individual  
14 with respect to his or her unemployment;

15           (4 3) Benefit year, with respect to any individual, means the one-  
16 year period beginning with the first day of the first week with respect  
17 to which the individual first files a valid claim for benefits, and  
18 thereafter the one-year period beginning with the first day of the first  
19 week with respect to which the individual next files a valid claim for  
20 benefits after the termination of his or her last preceding benefit year.  
21 Any claim for benefits made in accordance with section 48-629 shall be  
22 deemed to be a valid claim for the purpose of this subdivision if the  
23 individual has been paid the wages for insured work required under  
24 section 29 of this act 48-627. For the purposes of this subdivision a  
25 week with respect to which an individual files a valid claim shall be  
26 deemed to be in, within, or during that benefit year which includes the  
27 greater part of such week;

28           (5 4) Calendar quarter means the period of three consecutive  
29 calendar months ending on March 31, June 30, September 30, or December  
30 31, or the equivalent thereof as the Commissioner of Labor may by rule  
31 and regulation prescribe;

1           (~~6~~ 5) Client means any individual, partnership, limited liability  
2 company, corporation, or other legally recognized entity that contracts  
3 with a professional employer organization to obtain professional employer  
4 services relating to worksite employees through a professional employer  
5 agreement;

6           (~~7~~ 6) Combined tax means the employer liability consisting of  
7 contributions and the state unemployment insurance tax;

8           (~~8~~ 7) Combined tax rate means the rate which is applied to wages to  
9 determine the combined taxes due;

10           (~~9~~ 8) Commissioner means the Commissioner of Labor;

11           (~~10~~) Commodity means an agricultural commodity as defined in section  
12 15(g) of the federal Agricultural Marketing Act, as amended, 12 U.S.C.  
13 1141j;

14           (~~11~~ 9) Contribution rate means the percentage of the combined tax  
15 rate used to determine the contribution portion of the combined tax;

16           (~~12~~ ~~10~~) Contributions means that portion of the combined tax based  
17 upon the contribution rate portion of the combined tax rate which is  
18 deposited in the state Unemployment Compensation Fund as required by  
19 sections 48-648 and 48-649 and sections 64 to 67 of this act;

20           (~~13~~) Crew leader means an individual who furnishes individuals to  
21 perform service in agricultural labor for any other person, pays, either  
22 on his or her own behalf or on behalf of such other person, the  
23 individuals so furnished by him or her for the service in agricultural  
24 labor performed by them, and has not entered into a written agreement  
25 with such other person under which such individual is designated as an  
26 employee of such other person;

27           (~~14~~ ~~11~~) Department means the Department of Labor;

28           (~~15~~) Employers engaged in the construction industry means all  
29 employers primarily engaged in business activities classified as sector  
30 23 business activities under the North American Industry Classification  
31 System;

1           (16 12) Employment office means a free public employment office or  
2 branch thereof, operated by this state or maintained as a part of a  
3 state-controlled system of public employment offices, including public  
4 employment offices operated by an agency of a foreign government;

5           (17) Farm means stock, dairy, poultry, fruit, fur-bearing animal,  
6 and truck farms, plantations, ranches, nurseries, ranges, greenhouses, or  
7 other similar structures used primarily for the raising of agricultural  
8 or horticultural commodities, and orchards;

9           (18 13) Fund means the Unemployment Compensation Fund established by  
10 section 48-617 to which all contributions and payments in lieu of  
11 contributions required and from which all benefits provided shall be  
12 paid;

13           (19 14) Hospital means an institution which has been licensed,  
14 certified, or approved by the Department of Health and Human Services as  
15 a hospital;

16           ~~(15) Institution of higher education means an institution which: (a)~~  
17 ~~Admits as regular students only individuals having a certificate of~~  
18 ~~graduation from a high school or the recognized equivalent of such a~~  
19 ~~certificate; (b) is legally authorized in this state to provide a program~~  
20 ~~of education beyond high school; (c) provides an educational program for~~  
21 ~~which it awards a bachelor's degree or higher or provides a program which~~  
22 ~~is acceptable for full credit toward such a degree, a program of~~  
23 ~~postgraduate or postdoctoral studies, or a program of training to prepare~~  
24 ~~students for gainful employment in a recognized occupation; and (d) is a~~  
25 ~~public or other nonprofit institution; notwithstanding any of the~~  
26 ~~foregoing provisions of this subdivision, all colleges and universities~~  
27 ~~in this state are institutions of higher education for purposes of this~~  
28 ~~section;~~

29           (20 16) Insured work means employment for employers;

30           (21 17) Leave of absence means any absence from work: (a) Mutually  
31 and voluntarily agreed to by the employer and the employee; (b) mutually

1 and voluntarily agreed to between the employer and the employee's  
2 bargaining agent; or (c) to which the employee is entitled to as a matter  
3 of state or federal law;

4 (22 18) Paid vacation leave means a period of time while employed or  
5 following separation from employment in which the individual renders no  
6 services to the employer but is entitled to receive vacation pay equal to  
7 or exceeding his or her base weekly wage;

8 (23 19) Payments in lieu of contributions means the money payments  
9 to the Unemployment Compensation Fund required by sections 48-649,  
10 48-652, 48-660.01, and 48-661 and section 67 of this act;

11 (24 20) Professional employer agreement means a written professional  
12 employer services contract whereby:

13 (a) A professional employer organization agrees to provide payroll  
14 services, employee benefit administration, or personnel services for a  
15 majority of the employees providing services to the client at a client  
16 worksite;

17 (b) The agreement is intended to be ongoing rather than temporary in  
18 nature; and

19 (c) Employer responsibilities for worksite employees, including  
20 those of hiring, firing, and disciplining, are shared between the  
21 professional employer organization and the client by contract. The term  
22 professional employer agreement shall not include a contract between a  
23 parent corporation, company, or other entity and a wholly owned  
24 subsidiary;

25 (25 21) Professional employer organization means any individual,  
26 partnership, limited liability company, corporation, or other legally  
27 recognized entity that enters into a professional employer agreement with  
28 a client or clients for a majority of a client's workforce at a client  
29 worksite. The term professional employer organization does not include an  
30 insurer as defined in section 44-103 or a temporary help firm;

31 (26) Standard rate means the rate assigned to category twenty for



1 that year under section 66 of this act. The standard rate shall be not  
2 less than five and four-tenths percent of the employer's annual taxable  
3 payroll;

4 (27 22) State includes, in addition to the states of the United  
5 States of America, any dependency of the United States, the Commonwealth  
6 of Puerto Rico, the Virgin Islands, and the District of Columbia;

7 (28 23) State unemployment insurance tax means that portion of the  
8 combined tax which is based upon the state unemployment insurance tax  
9 rate portion of the combined tax rate and which is deposited in the State  
10 Unemployment Insurance Trust Fund as required by sections 48-648 and  
11 48-649 and sections 64 to 67 of this act;

12 (29 24) State unemployment insurance tax rate means the percentage  
13 of the combined tax rate used to determine the state unemployment  
14 insurance tax portion of the combined tax;

15 (30 25) Temporary employee means an employee of a temporary help  
16 firm assigned to work for the clients of such temporary help firm;

17 (31 26) Temporary help firm means a firm that hires its own  
18 employees and assigns them to clients to support or supplement the  
19 client's workforce ~~work—force~~ in work situations such as employee  
20 absences, temporary skill shortages, seasonal workloads, and special  
21 assignments and projects;

22 (32 27) Unemployed means an individual during any week in which the  
23 individual performs no service and with respect to which no wages are  
24 payable to the individual or any week of less than full-time work if the  
25 wages payable with respect to such week are less than the individual's  
26 weekly benefit amount, but does not include any individual on a leave of  
27 absence or on paid vacation leave. When an agreement between the employer  
28 and a bargaining unit representative does not allocate vacation pay  
29 allowance or pay in lieu of vacation to a specified period of time during  
30 a period of temporary layoff or plant shutdown, the payment by the  
31 employer or his or her designated representative will be deemed to be

1 wages as defined in this section in the week or weeks the vacation is  
2 actually taken;

3 (33 28) Unemployment Trust Fund means the trust fund in the Treasury  
4 of the United States of America established under section 904 of the  
5 federal Social Security Act, 42 U.S.C. 1104, as such section existed on  
6 January 1, 2015, which receives credit from the state Unemployment  
7 Compensation Fund;

8 (34 29) Wages, except with respect to services performed in  
9 employment as provided in subdivisions (4)(c) and (d) of section 48-604,  
10 means all remuneration for personal services, including commissions and  
11 bonuses, remuneration for personal services paid under a contract of  
12 hire, and the cash value of all remunerations in any medium other than  
13 cash. The reasonable cash value of remuneration in any medium other than  
14 cash shall be estimated and determined in accordance with rules and  
15 regulations adopted and promulgated ~~prescribed~~ by the commissioner. Wages  
16 includes tips which are received while performing services which  
17 constitute employment and which are included in a written statement  
18 furnished to the employer pursuant to section 6053(a) of the Internal  
19 Revenue Code as defined in section 49-801.01.

20 With respect to services performed in employment in agricultural  
21 labor as is provided in subdivision (4)(c) of section 48-604, wages means  
22 cash remuneration and the cash value of commodities not intended for  
23 personal consumption by the worker and his or her immediate family for  
24 such services. With respect to services performed in employment in  
25 domestic service as is provided in subdivision (4)(d) of section 48-604,  
26 wages means cash remuneration for such services.

27 The term wages does not include:

28 (a) The amount of any payment, including any amount paid by an  
29 employer for insurance or annuities or into a fund to provide for such  
30 payment, made to, or on behalf of, an individual in employment or any of  
31 his or her dependents under a plan or system established by an employer

1 which makes provision for such individuals generally or for a class or  
2 classes of such individuals, including any amount paid by an employer for  
3 insurance or annuities or into a fund to provide for any such payment, on  
4 account of (i) sickness or accident disability, except, in the case of  
5 payments made to an employee or any of his or her dependents, this  
6 subdivision (i) shall exclude from wages only payments which are received  
7 under a workers' compensation law, (ii) medical and hospitalization  
8 expenses in connection with sickness or accident disability, or (iii)  
9 death;

10 (b) The payment by an employer, without deduction from the  
11 remuneration of the employee, of the tax imposed upon an employee under  
12 section 3101 of the Internal Revenue Code as defined in section  
13 49-801.01;

14 (c) Any payment on account of sickness or accident disability, or  
15 medical or hospitalization expenses in connection with sickness or  
16 accident disability, made by an employer to, or on behalf of, an  
17 individual after the expiration of six calendar months following the last  
18 calendar month in which such individual worked for such employer;

19 (d) Any payment made to, or on behalf of, an individual or his or  
20 her beneficiary (i) from or to a trust described in section 401(a) of the  
21 Internal Revenue Code as defined in section 49-801.01 which is exempt  
22 from tax under section 501(a) of the Internal Revenue Code as defined in  
23 section 49-801.01 at the time of such payment unless such payment is made  
24 to an employee of the trust as remuneration for services rendered as such  
25 employee and not as a beneficiary of the trust or (ii) under or to an  
26 annuity plan which, at the time of such payment, meets the requirements  
27 of section 401 of the Internal Revenue Code as defined in section  
28 49-801.01;

29 (e) Any payment made to, or on behalf of, an employee or his or her  
30 beneficiary (i) under a simplified employee pension as defined by the  
31 commissioner, (ii) under or to an annuity contract as defined by the

1 commissioner, other than a payment for the purchase of such contract  
2 which is made by reason of a salary reduction agreement, whether  
3 evidenced by a written instrument or otherwise, (iii) under or to an  
4 exempt governmental deferred compensation plan as defined by the  
5 commissioner, (iv) to supplement pension benefits under a plan or trust,  
6 as defined by the commissioner, to take into account some portion or all  
7 of the increase in the cost of living since retirement, but only if such  
8 supplemental payments are under a plan which is treated as a welfare  
9 plan, or (v) under a cafeteria benefits plan;

10 (f) Remuneration paid in any medium other than cash to an individual  
11 for service not in the course of the employer's trade or business;

12 (g) Benefits paid under a supplemental unemployment benefit plan  
13 which satisfies the eight points set forth in Internal Revenue Service  
14 Revenue Ruling 56-249 as the ruling existed on January 1, 2015, and is in  
15 compliance with the standards set forth in Internal Revenue Service  
16 Revenue Rulings 58-128 and 60-330 as the rulings existed on January 1,  
17 2015; and

18 (h) Remuneration for service performed in the employ of any state in  
19 the exercise of his or her duties as a member of the Army National Guard  
20 or Air National Guard or in the employ of the United States of America as  
21 a member of any military reserve unit;

22 (~~35~~ 30) Week means such period of seven consecutive days as the  
23 commissioner may by rule and regulation prescribe;

24 (~~36~~ 31) Week of unemployment with respect to any individual means  
25 any week during which he or she performs less than full-time work and the  
26 wages payable to him or her with respect to such week are less than his  
27 or her weekly benefit amount;

28 (~~37~~ 32) Wholly owned subsidiary means a corporation, company, or  
29 other entity which has eighty percent or more of its outstanding voting  
30 stock or membership owned or controlled, directly or indirectly, by the  
31 parent entity; and

1           (38 33) Worksite employee has the same meaning as the term covered  
2 employee in section 48-2702.

3           Sec. 6. Section 48-603.01, Revised Statutes Supplement, 2015, is  
4 amended to read:

5           48-603.01 (1) For purposes of the Employment Security Law, unless  
6 the context otherwise requires, the term employer shall include any  
7 Indian tribe for which services in employment as provided in subdivision  
8 (4)(a) of section 48-604 are performed.

9           (2) The term employment shall include service performed in the  
10 employ of an Indian tribe, as defined in 26 U.S.C. 3306(u), as such  
11 section existed on January 1, 2015, if such service is excluded from  
12 employment as defined in the Federal Unemployment Tax Act solely by  
13 reason of 26 U.S.C. 3306(c)(7), as such section existed on January 1,  
14 2015, and is not otherwise excluded from employment under the Employment  
15 Security Law. For purposes of this section, the exclusions from  
16 employment in subdivisions (6)(f) and (6)(g) of section 48-604 shall be  
17 applicable to services performed in the employment of an Indian tribe.

18           (3) Benefits based on service in employment defined in this section  
19 shall be payable in the same amount, on the same terms, and subject to  
20 the same conditions as benefits payable on the basis of other covered  
21 employment under the Employment Security Law. Section 36 of this act  
22 ~~Subdivision (8) of section 48-628~~ shall apply to services performed in an  
23 educational institution or educational service agency owned or operated  
24 by an Indian tribe.

25           (4)(a) Indian tribes or tribal units, subdivisions, subsidiaries, or  
26 business enterprises wholly owned by such Indian tribes, subject to the  
27 Employment Security Law, shall pay combined tax under the same terms and  
28 conditions as all other subject employers, unless they elect to make  
29 payments in lieu of contributions equal to the amount of benefits  
30 attributable to service in the employ of the Indian tribe.

31           (b) Indian tribes electing to make payments in lieu of contributions

1 shall make such election in the same manner and under the same conditions  
2 as provided in section 67 of this act ~~subdivision (7) of section 48-649~~  
3 pertaining to state and local governments subject to the Employment  
4 Security Law. Indian tribes shall determine if reimbursement for benefits  
5 paid will be elected by the tribe as a whole, by individual tribal units,  
6 or by combinations of individual tribal units.

7 (c) Except as provided in subsection (7) of this section, Indian  
8 tribes or tribal units shall be billed for the full amount of benefits  
9 attributable to service in the employ of the Indian tribe or tribal unit  
10 on the same schedule as other employing units that have elected to make  
11 payments in lieu of contributions.

12 (d) At the discretion of the commissioner, any Indian tribe or  
13 tribal unit that elects to become liable for payments in lieu of  
14 contributions shall be required within thirty days after the effective  
15 date of its election to:

16 (i) Execute and file with the commissioner a surety bond approved by  
17 the commissioner; or

18 (ii) Deposit with the commissioner money or securities on the same  
19 basis as other employers with the same election option.

20 (5)(a)(i) Failure of the Indian tribe or tribal unit to make  
21 required payments, including assessments of interest and penalty, within  
22 ninety days of receipt of the bill will cause the Indian tribe to lose  
23 the option to make payments in lieu of contributions, as described in  
24 subsection (4) of this section, for the following tax year unless payment  
25 in full is received before combined tax rates for the next tax year are  
26 computed.

27 (ii) Any Indian tribe that loses the option to make payments in lieu  
28 of contributions due to late payment or nonpayment, as described in  
29 subdivision (5)(a)(i) of this section, shall have such option reinstated  
30 if, after a period of one year, all combined taxes have been paid timely  
31 and no combined tax, payments in lieu of contributions for benefits paid,

1 penalties, or interest remain outstanding.

2 (b)(i) Failure of the Indian tribe or any tribal unit thereof to  
3 make required payments, including assessments of interest and penalty,  
4 after all collection activities deemed necessary by the commissioner have  
5 been exhausted will cause services performed for such tribe to not be  
6 treated as employment for purposes of subsection (2) of this section.

7 (ii) The commissioner may determine that any Indian tribe that loses  
8 coverage under subdivision (5)(b)(i) of this section may have services  
9 performed for such tribe again included as employment for purposes of  
10 subsection (2) of this section if all contributions, payments in lieu of  
11 contributions, penalties, and interest have been paid.

12 (6) Notices of payment and reporting delinquency to Indian tribes or  
13 their tribal units shall include information that failure to make full  
14 payment within the prescribed timeframe:

15 (a) Will cause the Indian tribe to be liable for taxes under the  
16 Federal Unemployment Tax Act, as the act existed on January 1, 2015;

17 (b) Will cause the Indian tribe to lose the option to make payments  
18 in lieu of contributions; and

19 (c) Could cause the Indian tribe to be excepted from the definition  
20 of employer, as provided in subsection (1) of this section, and services  
21 in the employ of the Indian tribe, as provided in subsection (2) of this  
22 section, to be excepted from employment.

23 (7) Extended benefits paid that are attributable to service in the  
24 employ of an Indian tribe and not reimbursed by the federal government  
25 shall be financed in their entirety by such Indian tribe.

26 (8) If an Indian tribe fails to make payments required under this  
27 section, including assessments of interest and penalty, within ninety  
28 days after a final notice of delinquency, the commissioner shall  
29 immediately notify the United States Internal Revenue Service and the  
30 United States Department of Labor.

31 Sec. 7. Section 48-604, Revised Statutes Cumulative Supplement,

1 2014, is amended to read:

2 48-604 As used in the Employment Security Law, unless the context  
3 otherwise requires, employment shall mean:

4 (1) Any service performed, including service in interstate commerce,  
5 for wages under a contract of hire, written or oral, express or implied;

6 (2) The term employment shall include an individual's entire  
7 service, performed within or both within and without this state if (a)  
8 the service is localized in this state, (b) the service is not localized  
9 in any state but some of the service is performed in this state and the  
10 base of operations or, if there is no base of operations, then the place  
11 from which such service is directed or controlled is in this state or the  
12 base of operations or place from which such service is directed or  
13 controlled is not in any state in which some part of the service is  
14 performed but the individual's residence is in this state, (c) the  
15 service shall be deemed to be localized within a state if (i) the service  
16 is performed entirely within such state or (ii) the service is performed  
17 both within and without such state, but the service performed without  
18 such state is incidental to the individual's service within the state,  
19 for example, is temporary or transitory in nature or consists of isolated  
20 transactions;

21 (3) Services performed outside the state and services performed  
22 outside the United States as follows:

23 (a) Services not covered under subdivision (2) of this section and  
24 performed entirely without this state, with respect to no part of which  
25 contributions are required under an unemployment compensation law of any  
26 other state or of the federal government, shall be deemed to be  
27 employment subject to the Employment Security Law if the commissioner  
28 approves the election of the employer, for whom such services are  
29 performed, that the entire service of such individual shall be deemed to  
30 be employment subject to such law;

31 (b) Services of an individual wherever performed within the United



1 States or Canada if (i) such service is not covered under the employment  
2 compensation law of any other state or Canada and (ii) the place from  
3 which the service is directed or controlled is in this state; and

4 (c)(i) Services of an individual who is a citizen of the United  
5 States, performed outside the United States except in Canada in the  
6 employ of an American employer, other than service which is deemed  
7 employment under subdivisions (2) and (3)(a) and (b) of this section or  
8 the parallel provisions of another state's law, if:

9 (A) The employer's principal place of business in the United States  
10 is located in this state;

11 (B) The employer has no place of business in the United States, but  
12 the employer is an individual who is a resident of this state; the  
13 employer is a corporation or limited liability company which is organized  
14 under the laws of this state; or the employer is a partnership or a trust  
15 and the number of the partners or trustees who are residents of this  
16 state is greater than the number who are residents of any other state; or

17 (C) None of the criteria of subdivisions (A) and (B) of this  
18 subdivision are met, but the employer has elected coverage in this state  
19 or, the employer having failed to elect coverage in any state, the  
20 individual has filed a claim for benefits based on such service under the  
21 laws of this state.

22 (ii) American employer, for the purposes of this subdivision, shall  
23 mean: (A) An individual who is a resident of the United States; (B) a  
24 partnership if two-thirds or more of the partners are residents of the  
25 United States; (C) a trust if all the trustees are residents of the  
26 United States; or (D) a corporation or limited liability company  
27 organized under the laws of the United States or of any state.

28 (iii) The term United States for the purpose of this section  
29 includes the states, the District of Columbia, the Virgin Islands, and  
30 the Commonwealth of Puerto Rico;

31 (4)(a) Service performed in the employ of this state or any

1 political subdivision thereof or any instrumentality of any one or more  
2 of the foregoing or any instrumentality which is wholly owned by this  
3 state and one or more other states or political subdivisions, or any  
4 service performed in the employ of any instrumentality of this state or  
5 of any political subdivision thereof and one or more other states or  
6 political subdivisions if such service is excluded from employment as  
7 defined in the Federal Unemployment Tax Act, as amended, solely by reason  
8 of 26 U.S.C. 3306(c)(7), and is not otherwise excluded under this  
9 section;

10 (b) Service performed by an individual in the employ of a religious,  
11 charitable, educational, or other organization, but only if the following  
12 conditions are met: (i) The service is excluded from employment as  
13 defined in the Federal Unemployment Tax Act, as amended, solely by reason  
14 of 26 U.S.C. 3306(c)(8), and is not otherwise excluded under this  
15 section; and (ii) the organization had four or more individuals in  
16 employment for some portion of a day in each of twenty different weeks,  
17 whether or not such weeks were consecutive, within either the current or  
18 preceding calendar year, regardless of whether they were employed at the  
19 same moment of time;

20 (c)(i) Service performed by an individual in agricultural labor if  
21 ~~as defined in subdivision (6)(a) of this section when~~ such service is  
22 performed for a person who during any calendar quarter in either the  
23 current or preceding calendar year paid remuneration in cash of twenty  
24 thousand dollars or more to individuals employed in agricultural labor,  
25 or for some portion of a day in each of twenty different calendar weeks,  
26 whether or not such weeks were consecutive, in either the current or the  
27 preceding calendar year, employed in agricultural labor ten or more  
28 individuals, regardless of whether they were employed at the same moment  
29 of time.

30 (ii) For purposes of this subdivision:

31 (A) Any individual who is a member of a crew furnished by a crew

1 leader to perform services in agricultural labor for any other person  
2 shall be treated as an employee of such crew leader if such crew leader  
3 holds a valid certificate of registration under the Migrant and Seasonal  
4 Agricultural Worker Protection Act, as amended, 29 U.S.C. 1801 et seq. ;  
5 substantially all the members of such crew operate or maintain tractors,  
6 mechanized harvesting or cropdusting equipment, or any other mechanized  
7 equipment, which is provided by such crew leader; and such individual is  
8 not an employee of such other person within the meaning of any other  
9 provisions of this section; and

10 (B) In case any individual who is furnished by a crew leader to  
11 perform service in agricultural labor for any other person and who is not  
12 treated as an employee of such crew leader under subdivision (A) of this  
13 subdivision, such other person and not the crew leader shall be treated  
14 as the employer of such individual and such other person shall be treated  
15 as having paid cash remuneration to such individual in an amount equal to  
16 the amount of cash remuneration paid to such individual by the crew  
17 leader, either on his or her own behalf or on behalf of such other  
18 person, for the service in agricultural labor performed for such other  
19 person; and

20 ~~(C) The term crew leader shall mean an individual who furnishes~~  
21 ~~individuals to perform service in agricultural labor for any other~~  
22 ~~person, pays, either on his or her own behalf or on behalf of such other~~  
23 ~~person, the individuals so furnished by him or her for the service in~~  
24 ~~agricultural labor performed by them, and has not entered into a written~~  
25 ~~agreement with such other person under which such individual is~~  
26 ~~designated as an employee of such other person; and~~

27 (d) Service performed by an individual in domestic service in a  
28 private home, local college club, or local chapter of a college  
29 fraternity or sorority if performed for a person who paid cash  
30 remuneration of one thousand dollars or more in the current calendar year  
31 or the preceding calendar year to individuals employed in such domestic

1 service in any calendar quarter;

2 (5) Services performed by an individual for wages, including wages  
3 received under a contract of hire, shall be deemed to be employment  
4 unless it is shown to the satisfaction of the commissioner that (a) such  
5 individual has been and will continue to be free from control or  
6 direction over the performance of such services, both under his or her  
7 contract of service and in fact, (b) such service is either outside the  
8 usual course of the business for which such service is performed or such  
9 service is performed outside of all the places of business of the  
10 enterprise for which such service is performed, and (c) such individual  
11 is customarily engaged in an independently established trade, occupation,  
12 profession, or business. The provisions of this subdivision are not  
13 intended to be a codification of the common law and shall be considered  
14 complete as written;

15 (6) The term employment shall not include:

16 (a) Agricultural labor, except as provided in subdivision (4)(c) of  
17 this section; ~~including all services performed:~~

18 ~~(i) On a farm, in the employ of any employer, in connection with~~  
19 ~~cultivating the soil or in connection with raising or harvesting any~~  
20 ~~agricultural or horticultural commodity, including the raising, shearing,~~  
21 ~~feeding, caring for, training, and management of livestock, bees,~~  
22 ~~poultry, fur-bearing animals, and wildlife;~~

23 ~~(ii) In the employ of the owner, tenant, or other operator of a~~  
24 ~~farm, in connection with the operation, management, conservation,~~  
25 ~~improvement, or maintenance of such farm and its tools and equipment or~~  
26 ~~in salvaging timber or clearing land of brush and other debris left by a~~  
27 ~~windstorm, if the major part of such service is performed on a farm;~~

28 ~~(iii) In connection with the production or harvesting of any~~  
29 ~~commodity defined as an agricultural commodity in section 15(g) of the~~  
30 ~~federal Agricultural Marketing Act, as amended, 12 U.S.C. 1141j, in~~  
31 ~~connection with the operation or maintenance of ditches, canals,~~

1 ~~reservoirs, or waterways, not owned or operated for profit, used~~  
2 ~~exclusively for supplying and storing water for farming purposes;~~

3 ~~(iv)(A) In the employ of the operator of a farm in handling,~~  
4 ~~planting, drying, packing, packaging, processing, freezing, grading,~~  
5 ~~storing, or delivering to storage or to market or to a carrier for~~  
6 ~~transportation to market, in its unmanufactured state, any agricultural~~  
7 ~~or horticultural commodity, but only if such operator produced more than~~  
8 ~~one-half of the commodity with respect to which such service is~~  
9 ~~performed, or (B) in the employ of a group of operators of farms, or a~~  
10 ~~cooperative organization of which such operators are members, in the~~  
11 ~~performance of service described in subdivision (A) of this subdivision,~~  
12 ~~but only if such operators produced more than one-half of the commodity~~  
13 ~~with respect to which such service is performed. Subdivisions (A) and (B)~~  
14 ~~of this subdivision shall not be deemed to be applicable with respect to~~  
15 ~~service performed in connection with commercial canning or commercial~~  
16 ~~freezing or in connection with any agricultural or horticultural~~  
17 ~~commodity after its delivery to a terminal market for distribution for~~  
18 ~~consumption; or~~

19 ~~(v) On a farm operated for profit if such service is not in the~~  
20 ~~course of the employer's trade or business.~~

21 ~~As used in this section, the term farm includes stock, dairy,~~  
22 ~~poultry, fruit, fur-bearing animal, and truck farms, plantations,~~  
23 ~~ranches, nurseries, ranges, greenhouses, or other similar structures used~~  
24 ~~primarily for the raising of agricultural or horticultural commodities,~~  
25 ~~and orchards;~~

26 (b) Domestic service, except as provided in subdivision (4)(d) of  
27 this section, in a private home, local college club, or local chapter of  
28 a college fraternity or sorority;

29 (c) Service not in the course of the employer's trade or business  
30 performed in any calendar quarter by an employee, unless the cash  
31 remuneration paid for such service is fifty dollars or more and such

1 service is performed by an individual who is regularly employed by such  
2 employer to perform such service and, for the purposes of this  
3 subdivision, an individual shall be deemed to be regularly employed by an  
4 employer during a calendar quarter only if (i) on each of some twenty-  
5 four days during such quarter such individual performs for such employer  
6 for some portion of the day service not in the course of the employer's  
7 trade or business, or (ii) such individual was regularly employed, as  
8 determined under subdivision (c)(i) of this subdivision, by such employer  
9 in the performance of such service during the preceding calendar quarter;

10 (d) Service performed by an individual in the employ of his or her  
11 son, daughter, or spouse and service performed by a child under the age  
12 of twenty-one in the employ of his or her father or mother;

13 (e) Service performed in the employ of the United States Government  
14 or an instrumentality of the United States immune under the Constitution  
15 of the United States from the contributions imposed by sections 48-648  
16 and 48-649 and sections 64 to 67 of this act, except that, to the extent  
17 that the Congress of the United States shall permit states to require any  
18 instrumentalities of the United States to make payments into an  
19 unemployment fund under a state unemployment compensation act, all of the  
20 Employment Security Law shall be applicable to such instrumentalities and  
21 to services performed for such instrumentalities in the same manner, to  
22 the same extent, and on the same terms as to all other employers,  
23 individuals, and services, except that if this state is not certified for  
24 any year by the Secretary of Labor of the United States under section  
25 3304 of the Internal Revenue Code as defined in section 49-801.01, the  
26 payments required of such instrumentalities with respect to such year  
27 shall be refunded by the commissioner from the fund in the same manner  
28 and within the same period as is provided in section 48-660, with respect  
29 to contributions erroneously collected;

30 (f) Service performed in the employ of this state or any political  
31 subdivision thereof or any instrumentality of any one or more of the

1 foregoing if such services are performed by an individual in the exercise  
2 of his or her duties: (i) As an elected official; (ii) as a member of the  
3 legislative body or a member of the judiciary of a state or political  
4 subdivision thereof; (iii) as a member of the Army National Guard or Air  
5 National Guard; (iv) as an employee serving on a temporary basis in case  
6 of fire, storm, snow, earthquake, flood, or similar emergency; (v) in a  
7 position which, under or pursuant to the state law, is designated a major  
8 nontenured policymaking or advisory position, or a policymaking or  
9 advisory position, the performance of the duties of which ordinarily does  
10 not require more than eight hours per week; or (vi) as an election  
11 official or election worker if the amount of remuneration received by the  
12 individual during the calendar year for services as an election official  
13 or election worker is less than one thousand dollars;

14 (g) For the purposes of subdivisions (4)(a) and (4)(b) of this  
15 section, service performed:

16 (i) In the employ of (A) a church or convention or association of  
17 churches or (B) an organization which is operated primarily for religious  
18 purposes and which is operated, supervised, controlled, or principally  
19 supported by a church or convention or association of churches;

20 (ii) By a duly ordained, commissioned, or licensed minister of a  
21 church in the exercise of his or her ministry or by a member of a  
22 religious order in the exercise of the duties required by such order;

23 (iii) In a facility conducted for the purpose of carrying out a  
24 program of rehabilitation for an individual whose earning capacity is  
25 impaired by age or physical or mental deficiency or injury, or providing  
26 remunerative work for the individuals who because of their impaired  
27 physical or mental capacity cannot be readily absorbed in the competitive  
28 labor market, by an individual receiving such rehabilitation or  
29 remunerative work;

30 (iv) As part of an unemployment work relief or work-training program  
31 assisted or financed in whole or in part by any federal agency or an

1 agency of a state or political subdivision thereof, by an individual  
2 receiving such work relief or work training; or

3 (v) By an inmate of a custodial or penal institution;

4 (h) Service with respect to which unemployment compensation is  
5 payable under an unemployment compensation system established by an act  
6 of Congress;

7 (i) Service performed in any calendar quarter in the employ of any  
8 organization exempt from income tax under section 501(a) of the Internal  
9 Revenue Code as defined in section 49-801.01, other than an organization  
10 described in section 401(a) of the Internal Revenue Code as defined in  
11 section 49-801.01, or under section 521 thereof, if the remuneration for  
12 such service is less than fifty dollars;

13 (j) Service performed in the employ of a school, college, or  
14 university, if such service is performed (i) by a student who is  
15 enrolled, regularly attending classes at, and working for such school,  
16 college, or university pursuant to a financial assistance arrangement  
17 with such school, college, or university or (ii) by the spouse of such  
18 student, if such spouse is advised, at the time such spouse commences to  
19 perform such service, that (A) the employment of such spouse to perform  
20 such service is provided under a program to provide financial assistance  
21 to such student by such school, college, or university and (B) such  
22 employment will not be covered by any program of unemployment insurance;

23 (k) Service performed as a student nurse in the employ of a hospital  
24 or nurses training school by an individual who is enrolled and is  
25 regularly attending classes in a nurses training school chartered or  
26 approved pursuant to state law; and service performed as an intern in the  
27 employ of a hospital by an individual who has completed a four-year  
28 course in a medical school chartered or approved pursuant to state law;

29 (l) Service performed by an individual as a real estate salesperson,  
30 as an insurance agent, or as an insurance solicitor, if all such service  
31 performed by such individual is performed for remuneration solely by way



1 of commission;

2 (m) Service performed by an individual under the age of eighteen in  
3 the delivery or distribution of newspapers or shopping news, not  
4 including delivery or distribution to any point for subsequent delivery  
5 or distribution;

6 (n) Service performed by an individual in the sale, delivery, or  
7 distribution of newspapers or magazines under a written contract in which

8 (i) the individual acknowledges that the individual performing the  
9 service and the service are not covered and (ii) the newspapers and  
10 magazines are sold by him or her at a fixed price with his or her  
11 compensation being based on the retention of the excess of such price  
12 over the amount at which the newspapers or magazines are charged to him  
13 or her, whether or not he or she is guaranteed a minimum amount of  
14 compensation for such service, or is entitled to be credited with the  
15 unsold newspapers or magazines turned back;

16 (o) Service performed by an individual who is enrolled at a  
17 nonprofit or public educational institution which normally maintains a  
18 regular faculty and curriculum and normally has a regularly organized  
19 body of students in attendance at the place where its educational  
20 activities are carried on, as a student in a full-time program, taken for  
21 credit at such institution, which combines academic instruction with work  
22 experience, if such service is an integral part of such program, and such  
23 institution has so certified to the employer, except that this  
24 subdivision shall not apply to service performed in a program established  
25 for or on behalf of an employer or a group of employers;

26 (p) Service performed in the employ of a hospital, if such service  
27 is performed by a patient of the hospital;

28 (q) Service performed for a motor carrier, as defined in 49 U.S.C.  
29 13102 or section 75-302, as amended, by a lessor leasing one or more  
30 motor vehicles driven by the lessor or one or more drivers provided by  
31 the lessor under a lease, with the motor carrier as lessee, executed

1 pursuant to 49 C.F.R. part 376, Title 291, Chapter 3, as amended, of the  
2 rules and regulations of the Public Service Commission, or the rules and  
3 regulations of the Division of Motor Carrier Services. This shall not  
4 preclude the determination of an employment relationship between the  
5 lessor and any personnel provided by the lessor in the conduct of the  
6 service performed for the lessee;

7 (r) Service performed by an individual for a business engaged in  
8 compilation of marketing data bases if such service consists only of the  
9 processing of data and is performed in the residence of the individual;

10 (s) Service performed by an individual as a volunteer research  
11 subject who is paid on a per study basis for scientific, medical, or  
12 drug-related testing for any organization other than one described in  
13 section 501(c)(3) of the Internal Revenue Code as defined in section  
14 49-801.01 or any governmental entity;

15 (t) Service performed by a direct seller if:

16 (i) Such person is engaged in sales primarily in person and is:

17 (A) Engaged in the trade or business of selling or soliciting the  
18 sale of consumer products or services to any buyer on a buy-sell basis or  
19 a deposit-commission basis for resale, by the buyer or any other person,  
20 in the home or otherwise than in a permanent retail establishment;

21 (B) Engaged in the trade or business of selling or soliciting the  
22 sale of consumer products or services in the home or otherwise than in a  
23 permanent retail establishment; or

24 (C) Engaged in the trade or business of the delivering or  
25 distribution of newspapers or shopping news, including any services  
26 directly related to such trade or business;

27 (ii) Substantially all the remuneration, whether or not paid in  
28 cash, for the performance of the services described in subdivision (t)(i)  
29 of this subdivision is directly related to sales or other output,  
30 including the performance of services, rather than to the number of hours  
31 worked; and

1 (iii) The services performed by the person are performed pursuant to  
2 a written contract between such person and the person for whom the  
3 services are performed and the contract provides that the person will not  
4 be treated as an employee for federal and state tax purposes. Sales by a  
5 person whose business is conducted primarily by telephone or any other  
6 form of electronic sales or solicitation is not service performed by a  
7 direct seller under this subdivision;

8 (u) Service performed by an individual who is a participant in the  
9 National and Community Service State Grant Program, also known as  
10 AmeriCorps, because a participant is not considered an employee of the  
11 organization receiving assistance under the national service laws through  
12 which the participant is engaging in service pursuant to 42 U.S.C.  
13 12511(30)(B); and

14 (v) Service performed at a penal or custodial institution by a  
15 person committed to a penal or custodial institution;

16 (7) If the services performed during one-half or more of any pay  
17 period by an individual for the person employing him or her constitute  
18 employment, all the services of such individual for such period shall be  
19 deemed to be employment, but if the services performed during more than  
20 one-half of any such pay period by an individual for the person employing  
21 him or her do not constitute employment, then none of the services of  
22 such individual for such period shall be deemed to be employment. As used  
23 in this subdivision, the term pay period means a period, of not more than  
24 thirty-one consecutive days, for which a payment of remuneration is  
25 ordinarily made to such individual by the person employing him or her.  
26 This subdivision shall not be applicable with respect to services  
27 performed in a pay period by an individual for the person employing him  
28 or her when any of such service is excepted by subdivision (6)(h) of this  
29 section; and

30 (8) Notwithstanding the foregoing exclusions from the definition of  
31 employment, services shall be deemed to be in employment if with respect

1 to such services a tax is required to be paid under any federal law  
2 imposing a tax against which credit may be taken for contributions  
3 required to be paid into a state unemployment compensation fund or which  
4 as a condition for full tax credit against the tax imposed by the Federal  
5 Unemployment Tax Act, as amended, is required to be covered under the  
6 Employment Security Law.

7 Sec. 8. Section 48-606, Revised Statutes Cumulative Supplement,  
8 2014, is amended to read:

9 48-606 (1) It shall be the duty of the Commissioner of Labor to  
10 administer the Employment Security Law. He or she shall have the power  
11 and authority to employ such persons, make such expenditures, require  
12 such reports, make such investigations, and take such other action as he  
13 or she deems necessary or suitable, ~~to that end if the same are~~  
14 consistent with the Employment Security Law. The commissioner shall  
15 determine his or her own organization and methods of procedure in  
16 accordance with such law and shall have an official seal which shall be  
17 judicially noticed. Not later than the first thirty-first day of January  
18 ~~December~~ of each year, the commissioner shall submit to the Governor a  
19 report covering the administration and operation of such law during the  
20 preceding combined tax rate computational period ending September 30. The  
21 ~~fiscal year and shall make such recommendations for amendments to such~~  
22 ~~law as he or she deems proper.~~ Such report shall include a balance sheet  
23 of the money in the fund in which there shall be provided, ~~if possible,~~ a  
24 reserve against the liability in future years to pay benefits in excess  
25 of the then current contributions. The ~~which~~ reserve shall be set up by  
26 the commissioner ~~in accordance with accepted actuarial principles on the~~  
27 ~~basis of statistics of employment, business activity, and other relevant~~  
28 ~~factors for the longest possible period.~~ Whenever the commissioner  
29 believes that a change in contribution or benefit rates will become  
30 necessary to protect the solvency of the fund, he or she shall promptly  
31 inform the Governor and the Clerk of the Legislature ~~thereof~~ and make

1 recommendations with respect thereto. Such information and  
2 recommendations submitted to the Clerk of the Legislature shall be  
3 submitted electronically. Each member of the Legislature shall receive an  
4 electronic copy of such information upon ~~by making a request for it to~~  
5 the commissioner.

6 (2) The commissioner may establish a schedule of fees to recover the  
7 cost of services including, but not limited to, copying, preparation of  
8 forms and other materials, responding to inquiries for information,  
9 payments for returned check charges and electronic payments not accepted,  
10 and furnishing publications prepared by the commissioner pursuant to the  
11 Employment Security Law. Fees received pursuant to this subsection shall  
12 be deposited in the Employment Security Administration Fund.

13 (3) Nothing in this section shall be construed to allow the  
14 department to charge any fee for making a claim for unemployment benefits  
15 or receiving assistance from the state employment service established  
16 pursuant to section 48-662 when performing functions within the purview  
17 of the federal Wagner-Peyser Act, 29 U.S.C. 49 et seq., as amended.

18 Sec. 9. Section 48-606.01, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 48-606.01 The commissioner, with the written consent of the  
21 Department of Administrative Services, is authorized and empowered to use  
22 any funds available under either subdivision (1)(a) or (1)(b) of section  
23 48-621, for the purpose of acquiring suitable office space within the  
24 corporate limits of the state capital city for the administration of the  
25 Employment Security Law. Office space may be acquired by purchase, by  
26 contract, or in any other manner including the right to use such funds,  
27 or any part thereof, to assist in financing the construction of any  
28 building erected by the State of Nebraska or any of its agencies. If  
29 wherein available space will be provided for the Department of Labor  
30 assists in financing the construction of any building erected by the  
31 State of Nebraska or any of its agencies department under a lease or

1 contract between the commissioner and the State of Nebraska or such other  
2 agency, ~~whereby the Department of Labor shall~~ ~~department will~~ continue to  
3 occupy such space rent free after the cost of financing such building has  
4 been liquidated. The commissioner, upon approval by the Department of  
5 Administrative Services, is authorized and empowered to use any such  
6 funds to acquire suitable office space for local employment offices  
7 anywhere in the State of Nebraska.

8 Sec. 10. Section 48-609, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 48-609 (1) Subject to other provisions of the Employment Security  
11 Law, the Commissioner of Labor is authorized to appoint, fix the  
12 compensation of, and prescribe the duties and powers of such officers,  
13 accountants, attorneys, experts, and other persons as may be necessary in  
14 the performance of his or her duties under such law. The commissioner may  
15 delegate to any such person such power and authority as he or she deems  
16 reasonable and proper for the effective administration of such law.  
17 Employees handling money or signing warrants under such law shall be  
18 bonded or insured as required by section 11-201. The commissioner may pay  
19 the share of the premium from the Employment Security Administration  
20 Fund. The commissioner shall classify positions under such law and shall  
21 establish salary schedules and minimum personnel standards for the  
22 positions so classified. ~~He or she shall provide for the holding of~~  
23 ~~examinations to determine the qualifications of applicants for the~~  
24 ~~positions so classified, and except for temporary appointments of not to~~  
25 ~~exceed six months in duration, such personnel shall be appointed on the~~  
26 ~~basis of efficiency and fitness as determined in such examinations.~~ The  
27 commissioner shall follow State Personnel System rules, regulations, and  
28 contract requirements ~~adopt, promulgate, and enforce fair and reasonable~~  
29 ~~rules and regulations~~ for appointments, promotions, and demotions, and  
30 terminations for cause based upon ratings of efficiency and fitness ~~and~~  
31 ~~for terminations for cause.~~

1           ~~(2) The commissioner may provide for a contributory retirement~~  
2 ~~system for the employees of the department employed prior to July 1,~~  
3 ~~1984, and paid from funds provided pursuant to Title III of the Social~~  
4 ~~Security Act or funds from other federal sources, or let a contract for~~  
5 ~~such purpose with an insurance company licensed in Nebraska, and pay the~~  
6 ~~employer's share of such system or contract from the Employment Security~~  
7 ~~Administration Fund as long as this fund is wholly financed from Title~~  
8 ~~III of the Social Security Act or from other federal sources. The~~  
9 ~~employee's contribution to any such plan shall be deducted from his or~~  
10 ~~her salary. Any person employed by the department after June 30, 1984,~~  
11 ~~and paid from funds provided pursuant to Title III of the Social Security~~  
12 ~~Act or funds from other federal sources shall be enrolled in the State~~  
13 ~~Employees Retirement System of the State of Nebraska when he or she~~  
14 ~~becomes eligible.~~

15           Sec. 11. Section 48-612, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17           48-612 (1) Each employer, whether or not subject to the Employment  
18 Security Law, shall keep true and accurate work records containing such  
19 information as required by the Commissioner of Labor~~may prescribe~~. Such  
20 records shall be open to inspection and be subject to being copied by the  
21 commissioner or his or her authorized representatives at any reasonable  
22 time and as often as may be necessary. The commissioner and a hearing  
23 officer ~~the appeal tribunal~~ may require from any such employer any sworn  
24 or unsworn reports, with respect to persons employed by it, deemed ~~which~~  
25 ~~he, she, or it deems~~ necessary for the effective administration of such  
26 law. Except as otherwise provided in section 48-612.01, information ~~thus~~  
27 obtained pursuant to this section or obtained from any employer or  
28 individual pursuant to the administration of the Employment Security Law  
29 ~~such law~~ shall be held confidential.

30           (2) Any employee of the commissioner who violates any provision of  
31 sections 48-606 to 48-616 shall be guilty of a Class III misdemeanor.

1           (3) All letters, reports, communications, or any other matters,  
2 either oral or written, from an employer or his or her workers to each  
3 other or to the commissioner or any of his or her agents,  
4 representatives, or employees ~~which shall have been~~ written or made in  
5 connection with the requirements and administration of the Employment  
6 Security Law, or the rules and regulations thereunder, shall be  
7 absolutely privileged. Any such letters, reports, communications, or  
8 other matters ~~and~~ shall not be made the subject matter or basis for any  
9 suit for slander or libel in any court of this state, unless the same be  
10 false in fact and malicious in intent.

11           Sec. 12. Section 48-612.01, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13           48-612.01 (1) Information obtained pursuant to subsection (1) of  
14 section 48-612 may be disclosed under the following circumstances:

15           (a) Any claimant or employer or representative of a claimant or  
16 employer, as a party before a hearing officer ~~an appeal tribunal~~ or court  
17 regarding an unemployment claim or tax appeal, shall be supplied with  
18 information obtained in the administration of the Employment Security  
19 Law, to the extent necessary for the proper presentation of the claim or  
20 appeal;

21           (b) The names, addresses, and identification numbers of employers  
22 may be disclosed to the Nebraska Workers' Compensation Court which may  
23 use such information for purposes of enforcement of the Nebraska Workers'  
24 Compensation Act;

25           (c) Hearing officer ~~Appeal tribunal~~ decisions rendered pursuant to  
26 the Employment Security Law and designated as precedential ~~decisions~~ by  
27 the commissioner on the coverage of employers, employment, wages, and  
28 benefit eligibility may be published in printed or electronic format if  
29 all social security numbers have been removed and ~~such~~ disclosure is  
30 ~~otherwise~~ consistent with federal and state law;

31           (d) To a public official for use in the performance of his or her



1 official duties. For purposes of this subdivision, performance of  
2 official duties means the administration or enforcement of law or the  
3 execution of the official responsibilities of a federal, state, or local  
4 elected official. Administration of law includes research related to the  
5 law administered by the public official. Execution of official  
6 responsibilities does not include solicitation of contributions or  
7 expenditures to or on behalf of a candidate for public office or to a  
8 political party;

9 (e) To an agent or contractor of a public official to whom  
10 disclosure is permissible under subdivision (d) of this subsection;

11 (f) For use in reports and publications containing information  
12 collected exclusively for statistical purposes under a cooperative  
13 agreement with the federal Bureau of Labor Statistics. This subdivision  
14 does not restrict or impose any condition on the transfer of any other  
15 information to the federal Bureau of Labor Statistics under an agreement  
16 or the federal Bureau of Labor Statistics' disclosure or use of such  
17 information; and

18 (g) In response to a court order.

19 (2) Information about an individual or employer obtained pursuant to  
20 subsection (1) of section 48-612 may be disclosed to:

21 (a) One who acts as an agent for the individual or employer when the  
22 agent presents a written release from the individual or employer, where  
23 practicable, or other evidence of authority to act on behalf of the  
24 individual or employer;

25 (b) An elected official who is performing constituent services if  
26 the official presents reasonable evidence that the individual or employer  
27 has authorized such disclosure;

28 (c) An attorney who presents written evidence that he or she is  
29 representing the individual or employer in a matter arising under the  
30 Employment Security Law; or

31 (d) A third party or its agent carrying out the administration or

1 evaluation of a public program. The ~~, if that~~ third party or agent must  
2 obtain ~~obtains~~ a written release from the individual or employer to whom  
3 the information pertains. To constitute informed consent, the release  
4 shall be signed and shall include a statement:

5 (i) Specifically identifying the information that is to be  
6 disclosed;

7 (ii) That state government files will be accessed to obtain that  
8 information;

9 (iii) Identifying the specific purpose or purposes for which the  
10 information is sought and that information obtained under the release  
11 will only be used for that purpose or purposes; and

12 (iv) Identifying and describing all the parties who may receive the  
13 ~~information~~ disclosed information.

14 (3) Information obtained pursuant to subsection (1) of section  
15 48-612 may be disclosed under the following circumstances:

16 (a) To an individual or employer if the information requested  
17 pertains only to the individual or employer making the request;

18 (b) To a local, state, or federal governmental official, other than  
19 a clerk of court, attorney, or notary public acting on behalf of a  
20 litigant, with authority to obtain such information by subpoena under  
21 state or federal law; and

22 (c) To a federal official for purposes of unemployment compensation  
23 program oversight and audits, including disclosures under 20 C.F.R. part  
24 601 and 29 C.F.R. parts 96 and 97 as they existed on January 1, 2007.

25 (4) If the purpose for which information is provided under  
26 subsection (1), (2), or (3) of this section is not related to the  
27 administration of the Employment Security Law or the unemployment  
28 insurance compensation program of another jurisdiction, the commissioner  
29 shall recover the costs of providing such information from the requesting  
30 individual or entity prior to providing the information. Costs shall be  
31 recovered ~~to such individual or entity~~ unless the costs are nominal or

1 the entity is a governmental agency which the commissioner has determined  
2 provides reciprocal services.

3 (5) Any person who receives information under subsection (1) or (2)  
4 of this section and rediscloses such information for any purpose other  
5 than the purpose for which it was originally obtained shall be guilty of  
6 a Class III misdemeanor.

7 Sec. 13. Section 48-613, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 48-613 In the discharge of the duties imposed by the Employment  
10 Security Law, the Commissioner of Labor, an impartial hearing officer  
11 employed by the Department of Labor appeal tribunal, and any duly  
12 authorized representative of any of them shall have power to administer  
13 oaths and affirmations, take depositions, certify to official acts, and  
14 issue subpoenas to compel the attendance of witnesses and the production  
15 of books, papers, correspondence, memoranda, and other records deemed  
16 necessary as evidence in connection with a disputed claim or the  
17 administration of such law.

18 Sec. 14. Section 48-614, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 48-614 The Commissioner of Labor, a hearing officer ~~an appeal~~  
21 ~~tribunal~~, or a duly authorized representative of the commissioner ~~or an~~  
22 ~~appeal tribunal~~ may petition a court to enforce a subpoena issued by the  
23 commissioner or a hearing officer ~~an appeal tribunal~~ in case of contumacy  
24 by any person, or refusal of any person to obey such a subpoena. Any  
25 court of this state which has subject matter jurisdiction and has venue  
26 jurisdiction of the place where the person guilty of contumacy or refusal  
27 to obey is found, resides, or transacts business has jurisdiction to  
28 issue such person an order requiring him or her to appear before the  
29 commissioner, a hearing officer ~~the appeal tribunal~~, or a duly authorized  
30 representative and to produce evidence or give testimony if so ordered  
31 touching the matter under investigation or in question. Any failure to

1 obey such order of the court may be punished by the court as contempt.  
2 Any person who without just cause fails or refuses to attend and testify  
3 or to answer any lawful inquiry or to produce books, papers,  
4 correspondence, memoranda, and other records, if it is in his or her  
5 power so to do, in obedience to a subpoena of the commissioner, a hearing  
6 officer ~~an appeal tribunal~~, or a duly authorized representative shall be  
7 guilty of a Class III misdemeanor. Each day such violation continues  
8 shall be a separate offense.

9 Sec. 15. Section 48-616, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 48-616 In the administration of the Employment Security Law, the  
12 Commissioner of Labor shall cooperate, to the fullest extent consistent  
13 with such law, with the Secretary of Labor of the United States. The  
14 commissioner ~~and~~ is authorized and directed to adopt ~~take such action,~~  
15 ~~through the adoption of~~ appropriate rules and regulations, administrative  
16 methods, and standards, as may be necessary to secure to this state and  
17 its citizens all advantages available under the Social Security Act,  
18 under sections 3303 and 3304 of the Federal Unemployment Tax Act, and  
19 under the Act of Congress entitled An act to provide for the  
20 establishment of a national employment system and for cooperation with  
21 states in the promotion of such system, and for other purposes, approved  
22 June 6, 1933, as amended. The commissioner shall comply with the  
23 regulations of the Secretary of Labor relating to the receipt or  
24 expenditure by this state of money granted under any of such acts. The  
25 commissioner ~~and~~ shall make such reports, in such form and containing  
26 such information as the Secretary of Labor may from time to time require,  
27 and shall comply with such provisions as the Secretary of Labor may from  
28 time to time find necessary to assure the correctness and verification of  
29 such reports. Upon request, ~~therefor~~ the commissioner shall furnish to  
30 any agency of the United States charged with the administration of public  
31 works or assistance through public employment the name, address, ordinary

1 occupation, and employment status of each recipient of benefits and such  
2 recipient's rights to further benefits under the Employment Security Law.  
3 The commissioner may afford reasonable cooperation with every agency of  
4 the United States charged with the administration of any unemployment  
5 insurance law.

6 Sec. 16. Section 48-617, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 48-617 (1) There is hereby established as a special fund, separate  
9 and apart from all public money or funds of this state, an Unemployment  
10 Compensation Fund. The ~~which~~ fund shall be administered by the  
11 Commissioner of Labor exclusively for the purposes of the Employment  
12 Security Law. The ~~This~~ fund shall consist of:

13 (a ~~1~~) All ~~all~~ contributions and payments in lieu of contributions  
14 collected under such law together with any interest thereon collected  
15 pursuant to sections 48-655 to 48-660.01, except as provided in  
16 subdivision (1)(b) of section 48-621; ~~τ~~

17 (b ~~2~~) Interest ~~interest~~ earned upon any money in the fund; ~~τ~~

18 (c ~~3~~) Any ~~any~~ property or securities acquired through the use of  
19 money belonging to the fund; ~~τ~~

20 (d ~~4~~) All ~~all~~ earnings of such property or securities; ~~τ~~

21 (e ~~5~~) All ~~all~~ money credited to this state's account in the  
22 Unemployment Trust Fund pursuant to section 903 of the federal Social  
23 Security Act, as amended; ~~τ~~ and

24 (f ~~6~~) All ~~all~~ other money received for the fund from any other  
25 source.

26 (2) Any money in the Unemployment Compensation Fund available for  
27 investment by the State of Nebraska shall be invested by the state  
28 investment officer pursuant to the Nebraska Capital Expansion Act and the  
29 Nebraska State Funds Investment Act.

30 Sec. 17. Section 48-618, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           48-618 (1) The Commissioner of Labor shall designate a treasurer  
2 and custodian of the Unemployment Compensation Fund fund, who shall be  
3 selected in accordance with section 48-609. The treasurer ~~and who~~ shall  
4 administer the Unemployment Compensation Fund such fund in accordance  
5 with the directions of the commissioner and shall issue his or her  
6 warrants upon it in accordance with such rules and regulations as adopted  
7 and promulgated by the commissioner ~~shall prescribe~~. The treasurer ~~He or~~  
8 ~~she~~ shall maintain within the Unemployment Compensation Fund fund three  
9 separate accounts:

10           (a 1) A clearing account; ~~and~~

11           (b 2) ~~An an~~ Unemployment Trust Fund account; ~~and~~

12           (c 3) ~~A a~~ benefit account.

13           (2) All money payable to the Unemployment Compensation Fund fund,  
14 upon receipt thereof by the commissioner, shall be forwarded to the  
15 treasurer. The treasurer ~~who~~ shall immediately deposit the same in the  
16 clearing account. Transfers of interest on delinquent contributions  
17 pursuant to subdivision (1)(b) of section 48-621 and refunds payable  
18 pursuant to section 48-660 may be paid from the clearing account upon  
19 warrants issued by the treasurer of the Unemployment Compensation Fund  
20 under the direction of the commissioner. After clearance ~~thereof~~, all  
21 other money in the clearing account shall be immediately deposited with  
22 the Secretary of the Treasury of the United States of America to the  
23 credit of the account of this state in the Unemployment Trust Fund,  
24 ~~established and maintained pursuant to section 904 of the Social Security~~  
25 ~~Act, any provisions of law in this state relating to the deposit,~~  
26 ~~administration, release, or disbursement of money in the possession or~~  
27 ~~custody of this state to the contrary notwithstanding.~~ The benefit  
28 account shall consist of all money requisitioned from this state's  
29 account in the Unemployment Trust Fund. Except as herein otherwise  
30 provided, money in the clearing and benefit accounts may be deposited by  
31 the treasurer under the direction of the commissioner in any bank or

1 public depository in which general funds of the state may be deposited.  
2 ~~No~~ ~~,~~ ~~but~~ ~~no~~ public deposit insurance charge or premium shall be paid out  
3 of the Unemployment Compensation Fund fund.

4 (3) The Unemployment Trust Fund is to be maintained pursuant to  
5 section 904 of the Social Security Act, any provisions of law in this  
6 state relating to the deposit, administration, release, or disbursement  
7 of money in the possession or custody of this state to the contrary  
8 notwithstanding.

9 (4) Any money in the Unemployment Trust Fund available for  
10 investment by the State of Nebraska shall be invested by the state  
11 investment officer pursuant to the Nebraska Capital Expansion Act and the  
12 Nebraska State Funds Investment Act.

13 (5) The treasurer shall be bonded or insured as required by section  
14 11-201.

15 Sec. 18. Section 48-619, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 48-619 (1) Money shall be requisitioned from this state's account  
18 in the Unemployment Trust Fund solely for the payment of benefits in  
19 accordance with lawful rules and regulations adopted and promulgated  
20 ~~prescribed~~ by the Commissioner of Labor, except that ~~subject to the~~  
21 ~~limitations therein contained,~~ money credited to this fund pursuant to  
22 section 903 of the federal Social Security Act, as amended, may be  
23 appropriated upon ~~an appropriation duly made~~ by the Legislature in  
24 accordance with section 903 of the federal Social Security Act ~~, be used~~  
25 for the administration of the Employment Security Law. ~~For and shall for~~  
26 such purposes and to the extent required, credits to the account pursuant  
27 to section 903 of the federal Social Security Act may be transferred to  
28 the Employment Security Administration Fund established in subdivision  
29 (1)(a) of section 48-621. The commissioner shall from time to time  
30 requisition from the Unemployment Trust Fund such amounts, ~~not exceeding~~  
31 the amounts standing to this state's account therein, as he or she deems

1 necessary for the payment of benefits for a reasonable future period, not  
2 to exceed the amounts standing to this state's account therein. Upon  
3 receipt thereof, the treasurer shall deposit such money in the benefit  
4 account and shall issue his or her warrants as aforesaid ~~and as provided~~  
5 by law for the payment of benefits solely from such benefit account.  
6 Expenditures of such money in the benefit account and refunds from the  
7 clearing account shall not be subject to any provisions of law requiring  
8 specific appropriations.

9 (2) Any balance of money requisitioned from the Unemployment Trust  
10 Fund, which remains unclaimed or unpaid in the benefit account after the  
11 expiration of the period for which such sums were requisitioned, shall,  
12 at the discretion of the commissioner, either be:

13 (a) Deducted ~~deducted~~ from estimates for, and may be utilized for  
14 the payment of, benefits during succeeding periods; or

15 (b) Redeposited ~~, in the discretion of the commissioner, shall be~~  
16 ~~redeposited~~ with the Secretary of the Treasury of the United States of  
17 America, to the credit of this state's account in the Unemployment Trust  
18 Fund, as provided in section 48-618.

19 (3) As used in this section, the term warrant shall include a  
20 signature negotiable instrument, electronic funds transfer system,  
21 telephonic funds transfer system, electric funds transfer system, funds  
22 transfers as provided for in article 4A, Uniform Commercial Code,  
23 mechanical funds transfer system, or other funds transfer system  
24 established by the treasurer. The warrant, when it is a dual signature  
25 negotiable instrument, shall affect the state's cash balance in the bank  
26 when redeemed by the treasurer, not when cashed by a financial  
27 institution.

28 Sec. 19. Section 48-620, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 48-620 (1) The provisions of sections 48-617 to 48-619, to the  
31 extent that they relate to the Unemployment Trust Fund, shall be



1 operative only so long as such Unemployment Trust Fund continues to exist  
2 and so long as the Secretary of the Treasury of the United States of  
3 America continues to maintain for this state a separate book account of  
4 all funds deposited therein by this state for benefit purposes. The  
5 separate book account for this state shall also include the  ~~, together~~  
6 ~~with this state's proportionate share of the earnings from the of such~~  
7 Unemployment Trust Fund, from which no other state is permitted to make  
8 withdrawals. If and when the such Unemployment Trust Fund ceases to exist  
9 or such separate book account is no longer maintained, all money,  
10 properties, or securities therein belonging to the Unemployment  
11 Compensation Fund of this state shall be transferred to the treasurer of  
12 the Unemployment Compensation Fund.

13 ~~(2) Any money in the Unemployment Trust Fund available for~~  
14 ~~investment shall be invested by the state investment officer pursuant to~~  
15 ~~the Nebraska Capital Expansion Act and the Nebraska State Funds~~  
16 ~~Investment Act.~~ If advances to the Unemployment Trust Fund under Title  
17 XII of the federal Social Security Act are necessary, any interest  
18 required to be paid on such advances shall be paid in a timely manner and  
19 shall not be paid by this state, directly or indirectly, by an equivalent  
20 reduction in state unemployment taxes or otherwise, from amounts in the  
21 Unemployment Compensation Fund.

22 Sec. 20. Section 48-621, Revised Statutes Cumulative Supplement,  
23 2014, is amended to read:

24 48-621 (1) The administrative fund shall consist of the Employment  
25 Security Administration Fund and the Employment Security Special  
26 Contingent Fund. Each fund shall be maintained as a separate and distinct  
27 account in all respects, as follows:

28 (a) There is hereby created in the state treasury a special fund to  
29 be known as the Employment Security Administration Fund. All money  
30 credited to this fund is hereby appropriated and made available to the  
31 Commissioner of Labor. All money in this fund shall be expended solely

1 for the purposes and in the amounts found necessary as defined by the  
2 specific federal programs, state statutes, and contract obligations for  
3 the proper and efficient administration of all programs of the Department  
4 of Labor. The fund shall consist of all money appropriated by this state  
5 and all money received from the United States of America or any agency  
6 thereof, including the Department of Labor and the Railroad Retirement  
7 Board, or from any other source for such purpose. Money received from any  
8 agency of the United States or any other state as compensation for  
9 services or facilities supplied to such agency, any amounts received  
10 pursuant to any surety bond or insurance policy for losses sustained by  
11 the Employment Security Administration Fund or by reason of damage to  
12 equipment or supplies purchased from money in such fund, and any proceeds  
13 realized from the sale or disposition of any equipment or supplies which  
14 may no longer be necessary for the proper administration of such programs  
15 shall also be credited to this fund. All money in the Employment Security  
16 Administration Fund ~~this fund~~ shall be deposited, administered, and  
17 disbursed in the same manner and under the same conditions and  
18 requirements as ~~is~~ provided by law for other special funds in the state  
19 treasury. Any balances in this fund, except balances of money therein  
20 appropriated from the General Fund of this state, shall not lapse at any  
21 time. Fund balances ~~but~~ shall be continuously available to the  
22 commissioner for expenditure consistent with the Employment Security Law.  
23 Any money in the Employment Security Administration Fund available for  
24 investment shall be invested by the state investment officer pursuant to  
25 the Nebraska Capital Expansion Act and the Nebraska State Funds  
26 Investment Act; and

27 (b) There is hereby created in the state treasury a special fund to  
28 be known as the Employment Security Special Contingent Fund. Any money in  
29 the Employment Security Special Contingent Fund available for investment  
30 shall be invested by the state investment officer pursuant to the  
31 Nebraska Capital Expansion Act and the Nebraska State Funds Investment

1 Act. All money collected under section 48-655 as interest on delinquent  
2 contributions, less refunds, shall be credited to this fund from the  
3 clearing account of the Unemployment Compensation Fund at the end of each  
4 calendar quarter. Such money shall not be expended or available for  
5 expenditure in any manner to which would permit its substitution for, or  
6 a corresponding reduction in, federal funds which, ~~would~~ in the absence  
7 of such money, would be available to finance expenditures for the  
8 administration of the unemployment insurance law. However, nothing ~~but~~  
9 ~~nothing~~ in this section shall prevent the money in the Employment  
10 Security Special Contingent Fund from being used as a revolving fund to  
11 cover necessary and proper expenditures ~~necessary and proper~~ under the  
12 law for which federal funds have been duly requested but not yet  
13 received. Upon receipt of duly requested federal funds, covered ~~subject~~  
14 ~~to the charging of such expenditures shall be charged against such~~  
15 ~~federal funds when received.~~ Money in the Employment Security Special  
16 Contingent Fund ~~The money in this fund may only be used by the~~  
17 Commissioner of Labor ~~only~~ as follows:

18 (i) To replace within a reasonable time any money received by this  
19 state pursuant to section 302 of the federal Social Security Act, as  
20 amended, and required to be paid under section 48-622;

21 (ii) To meet special extraordinary and contingent expenses which are  
22 deemed essential for good administration but which are not provided in  
23 grants from the Secretary of Labor of the United States. No and, for this  
24 ~~purpose, no~~ expenditures shall be made from this fund for this purpose  
25 except on written authorization by the Governor at the request of the  
26 Commissioner of Labor; and

27 (iii) To be transferred to the Job Training Cash Fund.

28 (2)(a) Money credited to the account of this state in the  
29 Unemployment Trust Fund by the United States Secretary of the Treasury  
30 pursuant to section 903 of the Social Security Act may not be  
31 requisitioned from this state's account or used except:

1            ~~(i) For~~ for the payment of benefits pursuant to section 48-619; and  
2            ~~(ii) For~~ and for the payment of expenses incurred for the  
3 administration of the Employment Security Law and public employment  
4 offices. Money requisitioned or used for this purpose must be ~~Such money~~  
5 ~~may be requisitioned pursuant to section 48-619 for the payment of~~  
6 ~~benefits. Such money may also be requisitioned and used for the payment~~  
7 ~~of expenses incurred for the administration of the Employment Security~~  
8 ~~Law and public employment offices but only pursuant to a specific~~  
9 ~~appropriation by the Legislature. Any such appropriation law shall~~  
10 specify the amount and purposes for which the money is appropriated and  
11 must be enacted before ~~and only if the expenses may be~~ are incurred and  
12 ~~the money may be~~ is requisitioned ~~after the date of enactment of an~~  
13 ~~appropriation law which specifies the purposes for which such money is~~  
14 ~~appropriated and the amounts appropriated therefor. Such appropriation is~~  
15 subject to the following conditions:

16            ~~(A i) Money~~ The period within which such money may be obligated for  
17 ~~is limited to a limited period~~ ending not more than two years after the  
18 effective date of the appropriation law; and

19            ~~(B ii) An~~ The amount which may be obligated amount shall ~~is limited~~  
20 ~~to an amount which does not exceed the aggregate amount by which the~~  
21 ~~aggregate of the amounts transferred to the account of this state~~  
22 ~~pursuant to section 903 of the Social Security Act less exceeds the~~  
23 ~~aggregate of the amounts used by this state pursuant to the Employment~~  
24 ~~Security Law and amounts charged against the amounts transferred to the~~  
25 ~~account of this state.~~

26            (b) For purposes of subdivision (2)(a)(ii)(B) of this section, the  
27 amounts appropriated ~~obligated~~ under an appropriation for the  
28 administrative purposes ~~described in such subdivision~~ shall be charged  
29 against transferred amounts when ~~at the exact time~~ the obligation is  
30 entered into.

31            (c) The appropriation, obligation, and expenditure or other

1 disposition of money appropriated under this subsection shall be  
2 accounted for in accordance with standards established by the United  
3 States Secretary of Labor.

4 (d) Money appropriated as provided in this subsection for the  
5 payment of ~~expenses of administration~~ expenses shall be requisitioned as  
6 needed for the payment of obligations incurred under such appropriation.  
7 Upon and, upon requisition, administration expenses shall be credited to  
8 the Employment Security Administration Fund from which such payments  
9 shall be made. Money so credited shall, until expended, remain a part of  
10 the Employment Security Administration Fund. If not and, if it will not  
11 be immediately expended, credited money shall be returned promptly to the  
12 account of this state in the Unemployment Trust Fund.

13 (e) Notwithstanding subdivision (2)(a) of this section, money  
14 credited with respect to federal fiscal years 1999, 2000, and 2001 shall  
15 be used solely for the administration of the unemployment compensation  
16 program and are not subject to appropriation by the Legislature.

17 ~~(3) There is hereby appropriated out of the funds made available to~~  
18 ~~this state in federal fiscal year 2002 under section 903(d) of the~~  
19 ~~federal Social Security Act, as amended, the sum of \$6,800,484, or so~~  
20 ~~much thereof as may be necessary, to be used, under the direction of the~~  
21 ~~Department of Labor, for the administration of the Employment Security~~  
22 ~~Law and public employment offices. The expenditure or other disposition~~  
23 ~~of money appropriated under this subsection shall be accounted for in~~  
24 ~~accordance with standards established by the United States Secretary of~~  
25 ~~Labor. Reed Act distributions appropriated pursuant to this subsection~~  
26 ~~may be amortized with federal grant funds provided pursuant to Title III~~  
27 ~~of the federal Social Security Act and the federal Wagner-Peyser Act for~~  
28 ~~the purpose of administering the state unemployment compensation and~~  
29 ~~employment service programs to the extent allowed under such acts and the~~  
30 ~~regulations adopted pursuant thereto. Except as specifically provided in~~  
31 ~~this subsection, all provisions of subsection (2) of this section, except~~

1 ~~subdivision (2)(a)(i) of this section, shall apply to this appropriation.~~  
2 ~~The commissioner shall submit an annual report to the Governor, the~~  
3 ~~Speaker of the Legislature, and the chairpersons of the Appropriations~~  
4 ~~Committee and the Business and Labor Committee of the Legislature~~  
5 ~~describing expenditures made pursuant to this subsection. The report~~  
6 ~~submitted to the committees and the Speaker of the Legislature shall be~~  
7 ~~submitted electronically.~~

8       Sec. 21. Section 48-622.01, Revised Statutes Cumulative Supplement,  
9 2014, is amended to read:

10       48-622.01 (1) There is hereby created in the state treasury a  
11 special fund to be known as the State Unemployment Insurance Trust Fund.  
12 All state unemployment insurance tax collected under sections 48-648 to  
13 48-661 and sections 64 to 67 of this act, less refunds, shall be paid  
14 into the fund. Such money shall be held in trust for payment of  
15 unemployment insurance benefits. Any money in the fund available for  
16 investment shall be invested by the state investment officer pursuant to  
17 the Nebraska Capital Expansion Act and the Nebraska State Funds  
18 Investment Act, except that interest earned on money in the fund shall be  
19 credited to the ~~Nebraska Training and Support Trust Fund through June 30,~~  
20 ~~2015, and thereafter to the Nebraska Training and Support Cash Fund at~~  
21 the end of each calendar quarter.

22       (2) The commissioner shall have the authority to determine when and  
23 in what amounts withdrawals from the State Unemployment Insurance Trust  
24 Fund for payment of benefits are necessary. Amounts withdrawn for payment  
25 of benefits shall be immediately forwarded to the Secretary of the  
26 Treasury of the United States of America to the credit of the state's  
27 account in the Unemployment Trust Fund, any provision ~~provisions~~ of law  
28 in this state relating to the deposit, administration, release, or  
29 disbursement of money in the possession or custody of this state to the  
30 contrary notwithstanding.

31       (3) If and when the state unemployment insurance tax ceases to exist

1 as determined by the Governor, all money then in the State Unemployment  
2 Insurance Trust Fund less accrued interest shall be immediately  
3 transferred to the credit of the state's account in the Unemployment  
4 Trust Fund, any provision ~~provisions~~ of law in this state relating to the  
5 deposit, administration, release, or disbursement of money in the  
6 possession or custody of this state to the contrary notwithstanding. The  
7 determination to eliminate the state unemployment insurance tax shall be  
8 based on the solvency of the state's account in the Unemployment Trust  
9 Fund and the need for training of Nebraska workers. Accrued interest in  
10 the State Unemployment Insurance Trust Fund shall be credited to the  
11 ~~Nebraska Training and Support Trust Fund through June 30, 2015, and~~  
12 ~~thereafter to the Nebraska Training and Support Cash Fund.~~

13 ~~(4) Upon certification from the commissioner that disallowed costs~~  
14 ~~by the United States Department of Labor for FY2007-08, FY2008-09, and~~  
15 ~~FY2009-10, or any one of them, have been reduced to an amount certain by~~  
16 ~~way of settlement or final judgment, the State Treasurer shall transfer~~  
17 ~~the amount of such settlement or final judgment from the State~~  
18 ~~Unemployment Insurance Trust Fund to the Employment Security Special~~  
19 ~~Contingent Fund. The total amount of such transfers shall not exceed~~  
20 ~~\$2,816,345. The amount of the reappropriation of Federal Funds~~  
21 ~~appropriated in FY2004-05 under section 903(d) of the federal Social~~  
22 ~~Security Act shall be reduced by the amount transferred.~~

23 ~~(5) Upon certification from the commissioner that the amount needed~~  
24 ~~to settle pending class action litigation and terminate the contributory~~  
25 ~~retirement system established pursuant to section 48-609 has been reduced~~  
26 ~~to an amount certain, the State Treasurer shall transfer the amount~~  
27 ~~certified by the commissioner as needed to effectuate the settlement from~~  
28 ~~the State Unemployment Insurance Trust Fund to the Employment Security~~  
29 ~~Special Contingent Fund. The amount transferred pursuant to this~~  
30 ~~subsection shall not exceed two million seven hundred seventy-three~~  
31 ~~thousand dollars.~~

1           Sec. 22. Section 48-622.02, Revised Statutes Cumulative Supplement,  
2   2014, is amended to read:

3           48-622.02 ~~(1) Until July 1, 2015:~~

4           ~~(a) There is in the state treasury a special fund to be known as the~~  
5   ~~Nebraska Training and Support Trust Fund. Any money in the fund available~~  
6   ~~for investment shall be invested by the state investment officer pursuant~~  
7   ~~to the Nebraska Capital Expansion Act and the Nebraska State Funds~~  
8   ~~Investment Act. All money deposited or paid into the fund is hereby~~  
9   ~~appropriated and made available to the commissioner. No expenditures~~  
10 ~~shall be made from the fund without the written authorization of the~~  
11 ~~Governor upon the recommendation of the commissioner. Any interest earned~~  
12 ~~on money in the State Unemployment Insurance Trust Fund shall be credited~~  
13 ~~to the Nebraska Training and Support Trust Fund;~~

14          ~~(b) Money in the Nebraska Training and Support Trust Fund shall be~~  
15 ~~used for (i) administrative costs of establishing, assessing, collecting,~~  
16 ~~and maintaining state unemployment insurance tax liability and payments,~~  
17 ~~(ii) administrative costs of creating, operating, maintaining, and~~  
18 ~~dissolving the State Unemployment Insurance Trust Fund and the Nebraska~~  
19 ~~Training and Support Trust Fund, (iii) support of public and private job~~  
20 ~~training programs designed to train, retrain, or upgrade work skills of~~  
21 ~~existing Nebraska workers of for-profit and not-for-profit businesses,~~  
22 ~~(iv) recruitment of workers to Nebraska, (v) training new employees of~~  
23 ~~expanding Nebraska businesses, (vi) the costs of creating a common web~~  
24 ~~portal for the attraction of businesses and workers to Nebraska, and~~  
25 ~~(vii) payment of unemployment insurance benefits if solvency of the~~  
26 ~~state's account in the Unemployment Trust Fund and of the State~~  
27 ~~Unemployment Insurance Trust Fund so require; and~~

28          ~~(c) There is within the Nebraska Training and Support Trust Fund a~~  
29 ~~separate account to be known as the Administrative Costs Reserve Account.~~  
30 ~~Money shall be allocated from the Nebraska Training and Support Trust~~  
31 ~~Fund to the Administrative Costs Reserve Account in amounts sufficient to~~



1 ~~pay the anticipated administrative costs identified in subdivision (1)(b)~~  
2 ~~of this section.~~

3 ~~(2) On and after July 1, 2015:~~

4 (1 a) The Nebraska Training and Support Cash Fund is created. Any  
5 money in the fund available for investment shall be invested by the state  
6 investment officer pursuant to the Nebraska Capital Expansion Act and the  
7 Nebraska State Funds Investment Act. ~~On July 1, 2015, the State Treasurer~~  
8 ~~shall transfer any money in the Nebraska Training and Support Trust Fund~~  
9 ~~to the Nebraska Training and Support Cash Fund.~~ No expenditures shall be  
10 made from the Nebraska Training and Support Cash Fund without the written  
11 authorization of the Governor upon the recommendation of the  
12 commissioner. Any interest earned on money in the State Unemployment  
13 Insurance Trust Fund shall be credited to the Nebraska Training and  
14 Support Cash Fund. ;

15 (2 b) Money in the Nebraska Training and Support Cash Fund shall be  
16 used for (a i) administrative costs of establishing, assessing,  
17 collecting, and maintaining state unemployment insurance tax liability  
18 and payments, (b ii) administrative costs of creating, operating,  
19 maintaining, and dissolving the State Unemployment Insurance Trust Fund  
20 and the Nebraska Training and Support Cash Fund, (c iii) support of  
21 public and private job training programs designed to train, retrain, or  
22 upgrade work skills of existing Nebraska workers of for-profit and not-  
23 for-profit businesses, (d iv) recruitment of workers to Nebraska, (e v)  
24 training new employees of expanding Nebraska businesses, (f vi) the costs  
25 of creating a common web portal for the attraction of businesses and  
26 workers to Nebraska, and (g vii) payment of unemployment insurance  
27 benefits if solvency of the state's account in the Unemployment Trust  
28 Fund and of the State Unemployment Insurance Trust Fund so require. ; ~~and~~

29 (3 e) The Administrative Costs Reserve Account is created within the  
30 Nebraska Training and Support Cash Fund. Money shall be allocated from  
31 the Nebraska Training and Support Cash Fund to the Administrative Costs

1 Reserve Account in amounts sufficient to pay the anticipated  
2 administrative costs identified in subsection (2) subdivision (2)(b) of  
3 this section.

4 Sec. 23. Section 48-622.03, Revised Statutes Cumulative Supplement,  
5 2014, is amended to read:

6 48-622.03 (1) There is hereby created ~~as of January 1, 1996,~~ the  
7 Nebraska Worker Training Board. The board shall consist ~~consisting~~ of  
8 seven members appointed and serving for terms determined by the Governor  
9 as follows:

- 10 (a) A representative of employers in Nebraska;  
11 (b) A representative of employees in Nebraska;  
12 (c) A representative of the public;  
13 (d) The Commissioner of Labor or a designee;  
14 (e) The Director of Economic Development or a designee;  
15 (f) The Commissioner of Education or a designee; and  
16 (g) The chairperson of the governing board of the Nebraska Community  
17 College Association or a designee.

18 ~~(2) Beginning July 1, 1996, and annually thereafter, the Governor~~  
19 ~~shall appoint a chairperson for the board.~~ The chairperson of the  
20 Nebraska Worker Training Board shall be ~~either~~ the representative of the  
21 employers in Nebraska , ~~the representative of the employees, or the~~  
22 ~~representative of the public.~~

23 ~~(3) Beginning July 1, 1996, through June 30, 2015, the board shall~~  
24 ~~prepare an annual program plan for the upcoming fiscal year containing~~  
25 ~~guidelines for the program financed by the Nebraska Training and Support~~  
26 ~~Trust Fund.~~ Beginning July 1, 2015, and annually thereafter, the board  
27 shall prepare an annual program plan for the upcoming fiscal year  
28 containing guidelines for the program financed by the Nebraska Training  
29 and Support Cash Fund. The guidelines shall include, but not be limited  
30 to, guidelines for certifying training providers, criteria for evaluating  
31 requests for the use of money under section 48-622.02, and guidelines for

1 requiring employers to provide matching funds. The guidelines shall give  
2 priority to training that contributes to the expansion of the Nebraska  
3 workforce and increasing the pool of highly skilled workers in Nebraska.

4 ~~(4) Beginning September 1, 1997, through June 30, 2015, the board~~  
5 ~~shall provide a report to the Governor covering the activities of the~~  
6 ~~program financed by the Nebraska Training and Support Trust Fund for the~~  
7 ~~previous fiscal year. Beginning July 1, 2015, and annually thereafter,~~  
8 the board shall provide a report to the Governor covering the activities  
9 of the program financed by the Nebraska Training and Support Cash Fund  
10 for the previous fiscal year. The report shall contain an assessment of  
11 the effectiveness of the program and its administration.

12 Sec. 24. Section 48-623, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 48-623 All benefits provided in the Employment Security Law shall be  
15 payable from the Unemployment Compensation Fund. All benefits shall be  
16 paid through employment offices in accordance with such rules and  
17 regulations adopted and promulgated by as the Commissioner of Labor ~~may~~  
18 prescribe.

19 Sec. 25. Section 48-624, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 48-624 ~~(1) For any benefit year beginning on or after January 1,~~  
22 ~~2001, through December 31, 2005, an individual's weekly benefit amount~~  
23 ~~shall be one-half his or her average weekly wage rounded down to the~~  
24 ~~nearest even whole dollar amount, but shall not exceed one-half of the~~  
25 ~~state average weekly wage as annually determined under section 48-121.02.~~

26 ~~(2) For any benefit year beginning on or after January 1, 2006,~~  
27 ~~through December 31, 2007, an individual's weekly benefit amount shall be~~  
28 ~~one-half of his or her average weekly wage rounded down to the nearest~~  
29 ~~even whole dollar amount, but shall not exceed two hundred eighty eight~~  
30 ~~dollars per week.~~

31 ~~(3) For any benefit year beginning on or after January 1, 2008,~~

1 through December 31, 2010, an individual's weekly benefit amount shall be  
2 one-half of his or her average weekly wage rounded down to the nearest  
3 even whole dollar amount, but shall not exceed the lesser of one-half of  
4 the state average weekly wage as annually determined under section  
5 48-121.02 or the previous year's maximum weekly benefit amount plus ten  
6 dollars per week.

7 For any benefit year beginning on or after January 1, 2018:

8 (1) An ~~(4) For any benefit year beginning on or after January 1,~~  
9 ~~2011,~~ an individual's weekly benefit amount shall be one-half of his or  
10 her average weekly wage rounded down to the nearest even whole dollar  
11 amount, but shall not exceed one-half of the state average weekly wage as  
12 annually determined under section 48-121.02; ~~-~~

13 (2 5) For purposes of this section, an individual's average weekly  
14 wage shall equal the wages paid for insured work in the highest quarter  
15 of the base period divided by thirteen; and ~~-~~

16 (3) Any change in the weekly benefit amounts prescribed in this  
17 section or in the maximum annual benefit amount prescribed in section  
18 48-626 shall be applicable for the calendar year following the annual  
19 determination made pursuant to section 48-121.02.

20 Sec. 26. Section 48-625, Revised Statutes Supplement, 2015, is  
21 amended to read:

22 48-625 (1) Each eligible individual who is unemployed in any week  
23 shall be paid with respect to such week a benefit in an amount equal to  
24 his or her full weekly benefit amount if he or she has wages payable to  
25 him or her with respect to such week equal to one-fourth of such benefit  
26 amount or less. In the event he or she has wages payable to him or her  
27 with respect to such week greater than one-fourth of such benefit amount,  
28 he or she shall be paid with respect to that week an amount equal to the  
29 individual's weekly benefit amount less that part of wages payable to the  
30 individual with respect to that week in excess of one-fourth of the  
31 individual's weekly benefit amount. In the event there is any deduction

1 from such individual's weekly benefit amount because of earned wages  
2 pursuant to this subsection or as a result of the application of section  
3 32 of this act subdivision (5) of section 48-628, the resulting benefit  
4 payment, if not an exact dollar amount, shall be computed to the next  
5 lower dollar amount.

6 (2) Any amount of unemployment compensation payable to any  
7 individual for any week, if not an even dollar amount, shall be rounded  
8 to the next lower full dollar amount.

9 ~~No deduction shall be made for any supplemental payments received by~~  
10 ~~a claimant under the provisions of subsection (b) of section 408 of Title~~  
11 ~~IV of the Veterans Readjustment Assistance Act of 1952.~~

12 ~~The percentage of benefits and the percentage of extended benefits~~  
13 ~~which are federally funded may be adjusted in accordance with the~~  
14 ~~Balanced Budget and Emergency Deficit Control Act of 1985, Public Law~~  
15 ~~99-177.~~

16 ~~(2) Vacation leave pay including that received in a lump sum or upon~~  
17 ~~separation from employment shall be prorated in an amount reasonably~~  
18 ~~attributable to each week claimed and considered payable with respect to~~  
19 ~~such week.~~

20 Sec. 27. Section 48-626, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 48-626 (1) Any otherwise eligible individual shall be entitled  
23 during any benefit year to a total amount of benefits equal to whichever  
24 is the lesser of:

25 (a 1) Twenty-six ~~twenty-six~~ times his or her benefit amount; or

26 (b 2) One-third ~~one-third~~ of his or her wages in the employment of  
27 each employer per calendar quarter of his or her base period.  $\div$

28 (2) ~~If an~~ except that when any individual has been separated from  
29 his or her employment with a base period employer under the circumstances  
30 under which he or she was or could have been determined disqualified  
31 under section 40 or 42 of this act subdivision (1) or (2) of section

1 ~~48-628~~, the total benefit amount based on the employment from which he or  
2 she was so separated shall be reduced by an amount equal to the number of  
3 weeks for which he or she is or would have been disqualified had he or  
4 she filed a claim immediately after the separation, multiplied by his or  
5 her weekly benefit amount. No, ~~but not~~ more than one reduction may be  
6 made for each separation. In no event shall the benefit amount based on  
7 employment for any employer be reduced to less than one benefit week when  
8 the individual was or could have been determined disqualified under  
9 section 42 of this act subdivision (1) of section 48-628.

10 (3) For purposes of sections 48-623 to 48-626, wages shall be  
11 counted as wages for insured work for benefit purposes with respect to  
12 any benefit year only if such benefit year begins subsequent to the date  
13 on which the employer by whom such wages were paid has satisfied the  
14 conditions of section 48-603 or subsection (3) of section 48-661 with  
15 respect to becoming an employer.

16 (4) In order to determine the benefits due under this section and  
17 sections 48-624 and 48-625, each employer shall make reports, in  
18 conformity with reasonable rules and regulations adopted and promulgated  
19 by the commissioner, of the wages of any claimant. If any ~~such~~ employer  
20 shall fail to make such a report within the time prescribed, the  
21 commissioner may accept the statement of such claimant as to his or her  
22 wages, and any benefit payments based on such statement of earnings, in  
23 the absence of fraud or collusion, shall will be final as to the amount.

24 Sec. 28. Section 48-627, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 48-627 An unemployed individual shall be eligible to receive  
27 benefits with respect to any week, only if the Commissioner of Labor  
28 finds:

29 (1) He or she has registered for work at an employment office, is  
30 actively searching for work, and thereafter reports continued to report  
31 at, an employment office in accordance with such rules and regulations as

1 the commissioner may adopt and promulgate. ~~The prescribe, except that the~~  
2 commissioner may, by rule and regulation, waive or alter any either or  
3 ~~both~~ of the requirements of this subdivision as to individuals attached  
4 to regular jobs and as to such other types of cases or situations if the  
5 commissioner, ~~with respect to which he or she~~ finds that compliance with  
6 such requirements, ~~would be oppressive, or would be~~ inconsistent with the  
7 purposes of the Employment Security Law, ~~except that no such rule or~~  
8 ~~regulation shall conflict with section 48-623;~~

9 (2) He or she has made a claim for benefits, in accordance with  
10 section 48-629;

11 (3)(a) He or she is able to work and is available for work.

12 (b) No individual, who is otherwise eligible, shall be deemed  
13 ineligible, or unavailable for work, because he or she is on vacation  
14 without pay during such week, if such vacation is not the result of his  
15 or her own action as distinguished from any collective action by a  
16 collective-bargaining agent or other action beyond his or her individual  
17 control, and regardless of whether he or she was ~~has not been~~ notified of  
18 the vacation at the time of his or her hiring.

19 (c) An individual who is otherwise eligible shall not be deemed  
20 unavailable for work or failing to engage in an active work search solely  
21 because such individual is seeking part-time work if the majority of the  
22 weeks of work in an individual's base period include part-time work. For  
23 purposes of this subdivision, seeking only part-time work shall mean  
24 seeking less than full-time work having comparable hours to the  
25 individual's part-time work in the base period, except that the  
26 individual must be available for work at least twenty hours per week.

27 (d) Receipt of a non-service-connected total disability pension by a  
28 veteran at the age of sixty-five or more shall not of itself bar the  
29 veteran from benefits as not able to work.

30 (e) An otherwise eligible individual while engaged in a training  
31 course approved for him or her by the commissioner shall be considered

1 available for work for the purposes of this section.

2 (f) An inmate sentenced to and in custody of a penal or custodial  
3 institution shall be considered unavailable for work for purposes of this  
4 section;

5 (4) He or she has been unemployed for a waiting period of one week.  
6 No week shall be counted as a week of unemployment for the purpose of  
7 this subdivision (a) unless it occurs within the benefit year, which  
8 includes the week with respect to which he or she claims payment of  
9 benefits, (b) if benefits have been paid with respect thereto, or (c)  
10 unless the individual was eligible for benefits with respect thereto, as  
11 provided in sections 48-627 and 48-628 and sections 29 and 32 to 42 of  
12 this act, except for the requirements of this subdivision ~~and of~~  
13 ~~subdivision (6) of section 48-628; and~~

14 ~~(5)(a) For any benefit year beginning on or after January 1, 2006,~~  
15 ~~he or she has, within his or her base period, been paid a total sum of~~  
16 ~~wages for employment by employers equal to not less than two thousand~~  
17 ~~five hundred dollars, of which sum at least eight hundred dollars has~~  
18 ~~been paid in each of two quarters in his or her base period, and~~  
19 ~~subsequent to filing the claim which establishes the previous benefit~~  
20 ~~year, the individual has earned wages in insured work of at least six~~  
21 ~~times his or her weekly benefit amount for the previous benefit year.~~

22 ~~(b) For any benefit year beginning on or after July 1, 2011, he or~~  
23 ~~she has (i) within his or her base period, been paid a total sum of wages~~  
24 ~~for employment by employers equal to not less than three thousand seven~~  
25 ~~hundred seventy dollars, of which sum at least one thousand eight hundred~~  
26 ~~fifty dollars has been paid in one quarter in his or her base period and~~  
27 ~~eight hundred dollars has been paid in a second quarter of his or her~~  
28 ~~base period, and (ii) subsequent to filing the claim which establishes~~  
29 ~~the previous benefit year, earned wages in insured work of at least six~~  
30 ~~times his or her weekly benefit amount for the previous benefit year.~~  
31 ~~Commencing January 1, 2012, and each January 1 thereafter, the amount~~



1 ~~which an individual is required to earn within his or her base period~~  
2 ~~shall be adjusted annually. The adjusted amount shall be equal to the~~  
3 ~~then current amount adjusted by the cumulative percentage change in the~~  
4 ~~Consumer Price Index for All Urban Consumers published by the Federal~~  
5 ~~Bureau of Labor Statistics for the one-year period ending on the previous~~  
6 ~~September 30.~~

7 ~~(c) For the purposes of this subdivision (5), (i) for the~~  
8 ~~determination of monetary eligibility, wages paid within a base period~~  
9 ~~shall not include wages from any calendar quarter previously used to~~  
10 ~~establish a valid claim for benefits, (ii) wages shall be counted as~~  
11 ~~wages for insured work for benefit purposes with respect to any benefit~~  
12 ~~year only if such benefit year begins subsequent to the date on which the~~  
13 ~~employer, by whom such wages were paid, has satisfied the conditions of~~  
14 ~~section 48-603 or subsection (3) of section 48-661, with respect to~~  
15 ~~becoming an employer, and (iii) with respect to weeks of unemployment~~  
16 ~~beginning on or after January 1, 1978, wages for insured work for benefit~~  
17 ~~purposes with respect to any benefit year shall include wages paid for~~  
18 ~~services as defined by subdivision (4)(a), (b), (c), or (d) of section~~  
19 ~~48-604 to the extent that such services were not services in employment~~  
20 ~~under subdivision (4)(a) of section 48-604 or section 48-661 immediately~~  
21 ~~prior to September 2, 1977, even though the employer by whom such wages~~  
22 ~~were paid had not satisfied the conditions of subdivision (8), (9), (10),~~  
23 ~~or (11) of section 48-603 with respect to becoming an employer at the~~  
24 ~~time such wages were paid except to the extent that assistance under~~  
25 ~~Title II of the federal Emergency Jobs and Unemployment Assistance Act of~~  
26 ~~1974 was paid on the basis of such services; and~~

27 ~~(5) (6) He or she is participating in reemployment services at no cost~~  
28 ~~to such individual as directed by the commissioner, such as job search~~  
29 ~~assistance services, if the individual has been determined to be likely~~  
30 ~~to exhaust regular benefits and to need reemployment services pursuant to~~  
31 ~~a profiling system established by rule and regulation of the commissioner~~

1 which is in compliance with section 303(j)(1) of the federal Social  
2 Security Act, unless the commissioner determines that:

3 (a) The individual has completed such services; or

4 (b) There ~~there~~ is justifiable cause for the claimant's failure to  
5 participate in such services.

6 Sec. 29. (1) In addition to the requirements of section 48-627, for  
7 any benefit year beginning on or after January 1, 2018, an unemployed  
8 individual shall be monetarily eligible to receive benefits if the  
9 commissioner finds he or she has:

10 (a) Earned total wages for employment by employers equal to not less  
11 than four thousand one hundred thirty-three dollars within his or her  
12 base period. Of such total wages, at least one thousand eight hundred  
13 fifty dollars shall have been paid in one quarter in his or her base  
14 period and eight hundred dollars shall have been paid in a second quarter  
15 of his or her base period; and

16 (b) Earned wages in insured work of at least six times his or her  
17 weekly benefit amount for the previous benefit year subsequent to filing  
18 the claim which establishes the previous benefit year.

19 (2) Beginning on January 1, 2019, and each January 1 thereafter, the  
20 amount which an individual is required to earn within his or her base  
21 period under subdivision (1)(a) of this section shall be adjusted  
22 annually. The adjusted amount shall be equal to the then current amount  
23 adjusted by the cumulative percentage change in the Consumer Price Index  
24 for All Urban Consumers published by the Federal Bureau of Labor  
25 Statistics for the one-year period ending on the previous September 30.

26 (3) For purposes of this section:

27 (a) For the determination of monetary eligibility, wages paid within  
28 a base period shall not include wages from any calendar quarter  
29 previously used to establish a valid claim for benefits; and

30 (b) For benefit purposes, wages shall be counted as wages for  
31 insured work with respect to any benefit year only if such benefit year

1 begins subsequent to the date on which the employer, by whom such wages  
2 were paid, has satisfied the conditions of section 48-603 or subsection  
3 (3) of section 48-661 with respect to becoming an employer.

4 Sec. 30. Section 48-628, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 48-628 ~~An individual shall be disqualified for benefits:~~

7 ~~(1)(a) For the week in which he or she has left work voluntarily~~  
8 ~~without good cause, if so found by the commissioner, and for the thirteen~~  
9 ~~weeks which immediately follow such week. A temporary employee of a~~  
10 ~~temporary help firm has left work voluntarily without good cause if the~~  
11 ~~temporary employee does not contact the temporary help firm for~~  
12 ~~reassignment upon completion of an assignment and the temporary employee~~  
13 ~~has been advised by the temporary help firm of his or her obligation to~~  
14 ~~contact the temporary help firm upon completion of assignments and has~~  
15 ~~been advised by the temporary help firm that the temporary employee may~~  
16 ~~be denied benefits for failure to do so; or~~

17 ~~(b) For the week in which he or she has left work voluntarily for~~  
18 ~~the sole purpose of accepting previously secured, permanent, full-time,~~  
19 ~~insured work, which he or she does accept, which offers a reasonable~~  
20 ~~expectation of betterment of wages or working conditions, or both, and~~  
21 ~~for which he or she earns wages payable to him or her, if so found by the~~  
22 ~~commissioner, and for the two weeks which immediately follow such week;~~

23 ~~(2) For the week in which he or she has been discharged for~~  
24 ~~misconduct connected with his or her work, if so found by the~~  
25 ~~commissioner, and for the fourteen weeks which immediately follow such~~  
26 ~~week. If the commissioner finds that such individual's misconduct was~~  
27 ~~gross, flagrant, and willful, or was unlawful, the commissioner shall~~  
28 ~~totally disqualify such individual from receiving benefits with respect~~  
29 ~~to wage credits earned prior to discharge for such misconduct. In~~  
30 ~~addition to the fourteen-week benefit disqualification assessed under~~  
31 ~~this subdivision, the commissioner shall cancel all wage credits earned~~

1 as a result of employment with the discharging employer if the  
2 commissioner finds that the individual was discharged for misconduct in  
3 connection with the work which was not gross, flagrant, and willful or  
4 unlawful but which included being under the influence of any intoxicating  
5 beverage or being under the influence of any controlled substance listed  
6 in section 28-405 not prescribed by a physician licensed to practice  
7 medicine or surgery when the individual is so under the influence on the  
8 worksite or while engaged in work for the employer;

9 (1) An individual shall be disqualified for benefits for ~~(3)(a) For~~  
10 any week of unemployment in which the commissioner finds he or she has  
11 failed, without good cause, to apply for available, suitable work when so  
12 directed by the employment office or the commissioner, to accept suitable  
13 work offered him or her, or to return to his or her customary self-  
14 employment, if any, ~~and the commissioner so finds,~~ and for the twelve  
15 weeks ~~which~~ immediately thereafter. ~~The follow such week,~~ and his or her  
16 total benefit amount to which he or she is then entitled shall be reduced  
17 by an amount equal to the number of weeks for which he or she has been  
18 disqualified by the commissioner.

19 (2 b) In determining whether or not any work is suitable for an  
20 individual, the commissioner shall consider the following:

21 (a) The degree of risk involved to the individual's health, safety,  
22 and morals; τ

23 (b) ~~His~~ his or her physical fitness and prior training; τ

24 (c) ~~His~~ his or her experience and prior earnings; τ

25 (d) ~~His~~ his or her length of unemployment and prospects for securing  
26 local work in his or her customary occupation; τ and

27 (e) ~~The~~ the distance of the available work from his or her  
28 residence.

29 (3 e) Notwithstanding any other provisions of the Employment  
30 Security Law, no work shall be deemed suitable and benefits shall not be  
31 denied under such law to any otherwise eligible individual for refusing

1 to accept new work under any of the following conditions:

2 (a i) If the position offered is vacant due directly to a strike,  
3 lockout, or other labor dispute;

4 (b ii) ~~If~~ if the wages, hours, or other conditions of the work  
5 offered are substantially less favorable to the individual than those  
6 prevailing for similar work in the locality; or

7 (c iii) ~~If~~ if, as a condition of being employed, the individual  
8 would be required to join a company union or to resign from or refrain  
9 from joining any bona fide labor organization.

10 (4 d) Notwithstanding any other provisions in ~~subdivision (3) of~~  
11 ~~this section relating to failure to apply for or a refusal to accept~~  
12 ~~suitable work~~, no otherwise eligible individual shall be denied benefits  
13 with respect to any week in which he or she is in training with the  
14 approval of the commissioner, ~~by reason of the application of the~~  
15 ~~provisions in subdivision (3) of this section relating to failure to~~  
16 ~~apply for or a refusal to accept suitable work.~~

17 (5 e) No individual shall be disqualified for refusing to apply for  
18 available, full-time work or accept full-time work under subsection (1)  
19 ~~subdivision (3)(a)~~ of this section solely because such individual is  
20 seeking part-time work if the majority of the weeks of work in an  
21 individual's base period include part-time work. For purposes of this  
22 subsection ~~subdivision~~, seeking only part-time work shall mean seeking  
23 less than full-time work having comparable hours to the individual's  
24 part-time work in the base period, except that the individual must be  
25 available for work at least twenty hours per week. ÷

26 (4) ~~For any week with respect to which the commissioner finds that~~  
27 ~~his or her total unemployment is due to a stoppage of work which exists~~  
28 ~~because of a labor dispute at the factory, establishment, or other~~  
29 ~~premises at which he or she is or was last employed, except that this~~  
30 ~~subdivision shall not apply if it is shown to the satisfaction of the~~  
31 ~~commissioner that (a) the individual is not participating in, financing,~~

1 ~~or directly interested in the labor dispute which caused the stoppage of~~  
2 ~~work and (b) he or she does not belong to a grade or class of workers of~~  
3 ~~which, immediately before the commencement of the stoppage, there were~~  
4 ~~members employed at the premises at which the stoppage occurs, any of~~  
5 ~~whom are participating, financing, or directly interested in the dispute.~~  
6 ~~If in any case, separate branches of work, which are commonly conducted~~  
7 ~~as separate businesses in separate premises, are conducted in separate~~  
8 ~~departments of the same premises, each such department shall, for the~~  
9 ~~purposes of this subdivision, be deemed to be a separate factory,~~  
10 ~~establishment, or other premises;~~

11 ~~(5) For any week with respect to which he or she is receiving or has~~  
12 ~~received remuneration in the form of (a) wages in lieu of notice, or a~~  
13 ~~dismissal or separation allowance, (b) compensation for temporary~~  
14 ~~disability under the workers' compensation law of any state or under a~~  
15 ~~similar law of the United States, (c) retirement or retired pay, pension,~~  
16 ~~annuity, or other similar periodic payment under a plan maintained or~~  
17 ~~contributed to by a base period or chargeable employer, or (d) a gratuity~~  
18 ~~or bonus from an employer, paid after termination of employment, on~~  
19 ~~account of prior length of service, or disability not compensated under~~  
20 ~~the workers' compensation law. Such payments made in lump sums shall be~~  
21 ~~prorated in an amount which is reasonably attributable to such week. If~~  
22 ~~the prorated remuneration is less than the benefits which would otherwise~~  
23 ~~be due, he or she shall be entitled to receive for such week, if~~  
24 ~~otherwise eligible, benefits reduced by the amount of such remuneration.~~  
25 ~~The prorated remuneration shall be considered wages for the quarter to~~  
26 ~~which it is attributable. Military service connected disability~~  
27 ~~compensation payable under 38 U.S.C. chapter 11 and primary insurance~~  
28 ~~benefits payable under Title II of the Social Security Act, as amended,~~  
29 ~~or similar payments under any act of Congress shall not be deemed to be~~  
30 ~~disqualifying or deductible from the benefit amount. No deduction shall~~  
31 ~~be made for the part of any retirement pension which represents return of~~

1 ~~payments made by the individual. In the case of a transfer by an~~  
2 ~~individual or his or her employer of an amount from one retirement plan~~  
3 ~~to a second qualified retirement plan under the Internal Revenue Code,~~  
4 ~~the amount transferred shall not be deemed to be received by the claimant~~  
5 ~~until actually paid from the second retirement plan to the claimant. No~~  
6 ~~deduction shall be made for any benefit received under a supplemental~~  
7 ~~unemployment benefit plan described in subdivision (29)(g) of section~~  
8 ~~48-602;~~

9 ~~(6) For any week with respect to which or a part of which he or she~~  
10 ~~has received or is seeking unemployment benefits under an unemployment~~  
11 ~~compensation law of any other state or of the United States, except that~~  
12 ~~if the appropriate agency of such other state or of the United States~~  
13 ~~finally determines that he or she is not entitled to such unemployment~~  
14 ~~benefits, this disqualification shall not apply;~~

15 ~~(7) For any week of unemployment if such individual is a student.~~  
16 ~~For the purpose of this subdivision, student shall mean an individual~~  
17 ~~registered for full attendance at and regularly attending an established~~  
18 ~~school, college, or university, unless the major portion of his or her~~  
19 ~~wages for insured work during his or her base period was for services~~  
20 ~~performed while attending school, except that attendance for training~~  
21 ~~purposes under a plan approved by the commissioner for such individual~~  
22 ~~shall not be disqualifying;~~

23 ~~(8) For any week of unemployment if benefits claimed are based on~~  
24 ~~services performed:~~

25 ~~(a) In an instructional, research, or principal administrative~~  
26 ~~capacity for an educational institution, if such week commences during~~  
27 ~~the period between two successive academic years or terms, or when an~~  
28 ~~agreement provides instead for a similar period between two regular, but~~  
29 ~~not successive, terms during such period, if such individual performs~~  
30 ~~such services in the first of such academic years or terms and if there~~  
31 ~~is a contract or reasonable assurance that such individual will perform~~

1 ~~services in any such capacity for any educational institution in the~~  
2 ~~second of such academic years or terms;~~

3 ~~(b) In any other capacity for an educational institution, if such~~  
4 ~~week commences during a period between two successive academic years or~~  
5 ~~terms, if such individual performs such services in the first of such~~  
6 ~~academic years or terms, and if there is a reasonable assurance that such~~  
7 ~~individual will perform such services in the second of such academic~~  
8 ~~years or terms, except that if benefits are denied to any individual for~~  
9 ~~any week under subdivision (8)(b) of this section and such individual was~~  
10 ~~not offered an opportunity to perform such services for the educational~~  
11 ~~institution for the second of such academic years or terms, such~~  
12 ~~individual shall be entitled to a retroactive payment of the benefits for~~  
13 ~~each week for which the individual filed a timely claim for benefits and~~  
14 ~~for which benefits were denied solely by reason of subdivision (8)(b) of~~  
15 ~~this section;~~

16 ~~(c) In any capacity described in subdivision (8)(a) or (b) of this~~  
17 ~~section if such week commences during an established and customary~~  
18 ~~vacation period or holiday recess if such individual performs such~~  
19 ~~services in the period immediately before such vacation period or holiday~~  
20 ~~recess, and there is a reasonable assurance that such individual will~~  
21 ~~perform such services in the period immediately following such vacation~~  
22 ~~period or holiday recess;~~

23 ~~(d) In any capacity described in subdivision (8)(a) or (b) of this~~  
24 ~~section in an educational institution while in the employ of an~~  
25 ~~educational service agency, and such individual shall be disqualified as~~  
26 ~~specified in subdivisions (8)(a), (b), and (c) of this section. As used~~  
27 ~~in this subdivision, educational service agency shall mean a governmental~~  
28 ~~agency or governmental entity which is established and operated~~  
29 ~~exclusively for the purpose of providing services to one or more~~  
30 ~~educational institutions; and~~

31 ~~(e) In any capacity described in subdivision (8)(a) or (b) of this~~



1 ~~section in an educational institution if such services are provided to or~~  
2 ~~on behalf of the educational institution while in the employ of an~~  
3 ~~organization or entity described in section 3306(c)(7) or 3306(c)(8) of~~  
4 ~~the Federal Unemployment Tax Act, 26 U.S.C. 3306(c)(7) or (8), and such~~  
5 ~~individual shall be disqualified as specified in subdivisions (8)(a),~~  
6 ~~(b), and (c) of this section;~~

7 ~~(9) For any week of unemployment benefits if substantially all the~~  
8 ~~services upon which such benefits are based consist of participating in~~  
9 ~~sports or athletic events or training or preparing to so participate, if~~  
10 ~~such week of unemployment begins during the period between two successive~~  
11 ~~sport seasons or similar periods, if such individual performed such~~  
12 ~~services in the first of such seasons or similar periods, and if there is~~  
13 ~~a reasonable assurance that such individual will perform such services in~~  
14 ~~the later of such seasons or similar periods;~~

15 ~~(10) For any week of unemployment benefits if the services upon~~  
16 ~~which such benefits are based are performed by an alien unless such alien~~  
17 ~~is an individual who was lawfully admitted for permanent residence at the~~  
18 ~~time such services were performed, was lawfully present for purposes of~~  
19 ~~performing such services, or was permanently residing in the United~~  
20 ~~States under color of law at the time such services were performed,~~  
21 ~~including an alien who was lawfully present in the United States as a~~  
22 ~~result of the application of section 212(d)(5) of the Immigration and~~  
23 ~~Nationality Act, 8 U.S.C. 1182(d)(5). Any data or information required of~~  
24 ~~individuals applying for benefits to determine whether benefits are not~~  
25 ~~payable to them because of their alien status shall be uniformly required~~  
26 ~~from all applicants for benefits. In the case of an individual whose~~  
27 ~~application for benefits would otherwise be approved, no determination~~  
28 ~~that benefits to such individual are not payable because of his or her~~  
29 ~~alien status shall be made except upon a preponderance of the evidence;~~

30 ~~(11) Notwithstanding any other provisions of the Employment Security~~  
31 ~~Law, no otherwise eligible individual shall be denied benefits for any~~

1 ~~week because he or she is in training approved under section 236(a)(1) of~~  
2 ~~the federal Trade Act of 1974, 19 U.S.C. 2296(a)(1), nor shall such~~  
3 ~~individual be denied benefits by reason of leaving work to enter such~~  
4 ~~training, if the work left is not suitable employment, or because of the~~  
5 ~~application to any such week in training of provisions of the Employment~~  
6 ~~Security Law, or any applicable federal unemployment compensation law,~~  
7 ~~relating to availability for work, active search for work, or refusal to~~  
8 ~~accept work. For purposes of this subdivision, suitable employment shall~~  
9 ~~mean, with respect to an individual, work of a substantially equal or~~  
10 ~~higher skill level than the individual's past adversely affected~~  
11 ~~employment, as defined for purposes of the federal Trade Act of 1974, and~~  
12 ~~wages for such work at not less than eighty percent of the individual's~~  
13 ~~average weekly wage as determined for purposes of such act;~~

14 ~~(12) For any week during which the individual is on a leave of~~  
15 ~~absence; and~~

16 ~~(13) For any week of unemployment benefits or for waiting week~~  
17 ~~credit if he or she has been disqualified from the receipt of benefits~~  
18 ~~pursuant to section 48-663.01 two or more times in the five-year period~~  
19 ~~immediately prior to filing his or her most recent claim. This~~  
20 ~~subdivision shall not apply if the individual has repaid in full any~~  
21 ~~overpayments established in conjunction with the disqualifications~~  
22 ~~assessed under section 48-663.01 during that five-year period.~~

23 Sec. 31. An individual shall be disqualified for benefits for any  
24 week with respect to which, or a part of which, he or she has received or  
25 is seeking unemployment benefits under an unemployment compensation law  
26 of any other state or of the United States. If the appropriate agency of  
27 such other state or of the United States finally determines that he or  
28 she is not entitled to such unemployment benefits, the disqualification  
29 provided in this section shall not apply.

30 Sec. 32. (1) An individual shall be disqualified for benefits for  
31 any week in which he or she is receiving or has received remuneration in

1 the form of:

2 (a) Wages in lieu of notice, or a dismissal or separation allowance;

3 (b) Vacation leave pay, including that received in a lump sum or  
4 upon separation from employment;

5 (c) Compensation for temporary disability under the workers'  
6 compensation law of any state or under a similar law of the United  
7 States;

8 (d) Retirement or retired pay, pension, annuity, or other similar  
9 periodic payment under a plan maintained or contributed to by a base  
10 period or chargeable employer; or

11 (e) A gratuity or a bonus from an employer, paid after termination  
12 of employment, on account of prior length of service, or disability not  
13 compensated under the workers' compensation law.

14 (2) Payments described in subsection (1) of this section that are  
15 made in a lump sum shall be prorated in an amount which is reasonably  
16 attributable to such week. If the prorated remuneration is less than the  
17 benefits which would otherwise be due, he or she shall be entitled to  
18 receive for such week, if otherwise eligible, benefits reduced by the  
19 amount of such remuneration. The prorated remuneration shall be  
20 considered wages for the quarter to which it is attributed.

21 (3) Military service-connected disability compensation payable under  
22 38 U.S.C. chapter 11 and primary insurance benefits payable under Title  
23 II of the Social Security Act, as amended, or similar payments under any  
24 act of Congress shall not be deemed to be disqualifying or deductible  
25 from the benefit amount.

26 (4) No deduction shall be made for the part of any retirement  
27 pension which represents return of payments made by the individual. In  
28 the case of a transfer by an individual or his or her employer of an  
29 amount from one retirement plan to a second qualified retirement plan  
30 under the Internal Revenue Code, the amount transferred shall not be  
31 deemed to be received by the claimant until actually paid from the second

1 retirement plan to the claimant.

2 (5) No deduction shall be made for any benefit received under a  
3 supplemental unemployment benefit plan described in subdivision (34)(g)  
4 of section 48-602.

5 (6) No deduction shall be made for any supplemental payments  
6 received by a claimant under the provisions of subsection (b) of section  
7 408 of Title IV of the Veterans' Readjustment Assistance Act of 1952.

8 Sec. 33. (1) An individual shall be disqualified for benefits for  
9 any week of unemployment if such individual is a student unless the major  
10 portion of his or her wages for insured work during his or her base  
11 period was for services performed while attending school. Attendance at a  
12 school, college, or university for training purposes, under a plan  
13 approved by the commissioner for such individual, shall not be  
14 disqualifying.

15 (2) For purposes of this section, student means an individual who is  
16 registered for full-time status at and regularly attends an established  
17 school, college, university, training facility, or other educational  
18 institution or who is on vacation during or between two successive  
19 academic years or terms.

20 Sec. 34. (1) An individual shall be disqualified for unemployment  
21 benefits for any week if the services upon which such benefits are based  
22 are performed by an alien. This section shall apply unless such alien:

23 (a) Is an individual who was lawfully admitted for permanent  
24 residence at the time such services were performed;

25 (b) Was lawfully present for purposes of performing such services;  
26 or

27 (c) Was permanently residing in the United States under color of law  
28 at the time such services were performed, including an alien who was  
29 lawfully present in the United States as a result of the application of  
30 section 212(d)(5) of the Immigration and Nationality Act, 8 U.S.C.  
31 1182(d)(5).

1       (2) Any data or information required of individuals applying for  
2 benefits to determine whether benefits are not payable to them because of  
3 their alien status shall be uniformly required from all applicants for  
4 benefits. In the case of an individual whose application for benefits  
5 would otherwise be approved, no determination that benefits to such  
6 individual are not payable because of his or her alien status shall be  
7 made except upon a preponderance of the evidence.

8       Sec. 35. An individual shall be disqualified for unemployment  
9 benefits for any week if substantially all the services upon which such  
10 benefits are based consist of participating in sports or athletic events  
11 or training or preparing to so participate, if:

12       (1) Such week of unemployment begins during the period between two  
13 successive sport seasons or similar periods;

14       (2) Such individual performed such services in the first of such  
15 seasons or similar periods; and

16       (3) There is a reasonable assurance that such individual will  
17 perform such services in the later of such seasons or similar periods.

18       Sec. 36. An individual shall be disqualified for benefits for any  
19 week of unemployment if claimed benefits are based on services performed:

20       (1) In an instructional, research, or principal administrative  
21 capacity for an educational institution, if:

22       (a) Such week commences during the period between two successive  
23 academic years or terms, or when an agreement provides instead for a  
24 similar period between two regular, but not successive, terms during such  
25 period;

26       (b) Such individual performs such services in the first of such  
27 academic years or terms; and

28       (c) There is a contract or reasonable assurance that such individual  
29 will perform services in any such capacity for any educational  
30 institution in the second of such academic years or terms;

31       (2) In any other capacity for an educational institution, if such

1 week commences during a period between two successive academic years or  
2 terms, such individual performs such services in the first of such  
3 academic years or terms, and there is a reasonable assurance that such  
4 individual will perform such services in the second of such academic  
5 years or terms. If benefits are denied to any individual for any week  
6 under this subdivision and such individual was not offered an opportunity  
7 to perform such services for the educational institution for the second  
8 of such academic years or terms, such individual shall be entitled to a  
9 retroactive payment of the benefits for each week for which the  
10 individual filed a timely claim for benefits and for which benefits were  
11 denied solely by reason of this subdivision;

12 (3) In any capacity described in subdivision (1) or (2) of this  
13 section in an educational institution while in the employ of an  
14 educational service agency, and such individual shall be disqualified as  
15 specified in subdivisions (1) and (2) of this section. As used in this  
16 subdivision, educational service agency means a governmental agency or  
17 governmental entity which is established and operated exclusively for the  
18 purpose of providing services to one or more educational institutions;

19 (4) In any capacity described in subdivision (1) or (2) of this  
20 section in an educational institution if such services are provided to or  
21 on behalf of the educational institution while in the employ of an  
22 organization or entity described in section 3306(c)(7) or 3306(c)(8) of  
23 the Federal Unemployment Tax Act, 26 U.S.C. 3306(c)(7) or (8), and such  
24 individual shall be disqualified as specified in subdivisions (1), (2),  
25 and (3) of this section; and

26 (5) In any capacity described in subdivision (1) or (2) of this  
27 section if such week commences during an established and customary  
28 vacation period or holiday recess if such individual performs such  
29 services in the period immediately before such vacation period or holiday  
30 recess, and there is a reasonable assurance that such individual will  
31 perform such services in the period immediately following such vacation

1 period or holiday recess.

2 Sec. 37. (1) Notwithstanding any other provisions of the Employment  
3 Security Law, no otherwise eligible individual shall be denied benefits  
4 for any week because he or she is in training approved under section  
5 236(a)(1) of the federal Trade Act of 1974, 19 U.S.C. 2296(a)(1). Such an  
6 individual shall not be denied benefits by reason of leaving work to  
7 enter such training if the work left is not suitable employment or  
8 because of the application to any such week in training of provisions of  
9 the Employment Security Law, or any applicable federal unemployment  
10 compensation law, relating to availability for work, active search for  
11 work, or refusal to accept work.

12 (2) For purposes of this section, suitable employment means, with  
13 respect to an individual, work of a substantially equal or higher skill  
14 level than the individual's past adversely affected employment, as  
15 defined for purposes of the federal Trade Act of 1974, and wages for such  
16 work at not less than eighty percent of the individual's average weekly  
17 wage as determined for purposes of such act.

18 Sec. 38. An individual shall be disqualified for benefits for any  
19 week during which the individual is on a leave of absence.

20 Sec. 39. (1) An individual shall be disqualified for benefits for  
21 any week with respect to which the commissioner finds that his or her  
22 total unemployment is due to a stoppage of work which exists because of a  
23 labor dispute at the factory, establishment, or other premises where he  
24 or she is or was last employed. This section shall not apply if it is  
25 shown to the satisfaction of the commissioner that:

26 (a) The individual is not participating in, financing, or directly  
27 interested in the labor dispute which caused the stoppage of work; and

28 (b) He or she does not belong to a grade or class of workers that  
29 includes members who, immediately before the commencement of the  
30 stoppage, were employed at the premises where the stoppage occurs and who  
31 are participating, financing, or directly interested in the dispute.

1           (2) If in any case, separate branches of work, which are commonly  
2 conducted as separate businesses in separate premises, are conducted in  
3 separate departments of the same premises, each such department shall,  
4 for purposes of this section, be deemed to be a separate factory,  
5 establishment, or other premises.

6           Sec. 40. (1) An individual shall be disqualified for benefits for  
7 the week in which he or she has been discharged for misconduct connected  
8 with his or her work, if so found by the commissioner, and for the  
9 fourteen weeks immediately thereafter.

10           (2) If the commissioner finds that the individual was discharged for  
11 misconduct that was not gross, flagrant, and willful or unlawful but  
12 which included being under the influence of any intoxicating beverage or  
13 any controlled substance listed in section 28-405 not prescribed by a  
14 physician licensed to practice medicine or surgery while the individual  
15 is on the worksite or while the individual is engaged in work for the  
16 employer, the commissioner shall cancel all wage credits earned as a  
17 result of employment with the discharging employer.

18           (3) If the commissioner finds that the individual's misconduct was  
19 gross, flagrant, and willful, or was unlawful, the commissioner shall  
20 totally disqualify such individual from receiving benefits with respect  
21 to wage credits earned prior to discharge for such misconduct.

22           Sec. 41. An individual shall be disqualified for benefits for any  
23 week of unemployment benefits or for waiting week credit if he or she has  
24 been disqualified from the receipt of benefits pursuant to section  
25 48-663.01 two or more times in the five-year period immediately prior to  
26 filing his or her most recent claim. This section shall not apply if the  
27 individual has repaid in full all overpayments established in conjunction  
28 with the disqualifications assessed under section 48-663.01 during that  
29 five-year period.

30           Sec. 42. An individual shall be disqualified for benefits:

31           (1) For the week in which he or she has left work voluntarily



1 without good cause, if so found by the commissioner, and for the thirteen  
2 weeks immediately thereafter. For purposes of this subdivision, a  
3 temporary employee of a temporary help firm has left work voluntarily  
4 without good cause if the temporary employee does not contact the  
5 temporary help firm for reassignment upon completion of an assignment and  
6 the temporary employee has been advised by the temporary help firm of his  
7 or her obligation to contact the temporary help firm upon completion of  
8 assignments and has been advised by the temporary help firm that the  
9 temporary employee may be denied benefits for failure to do so; or

10 (2) For the week in which he or she has left work voluntarily for  
11 the sole purpose of accepting previously secured, permanent, full-time,  
12 insured work, if so found by the commissioner, and for the two weeks  
13 immediately thereafter. For this subdivision to apply, such work shall:

14 (a) Be accepted by the individual;

15 (b) Offer a reasonable expectation of betterment of wages or working  
16 conditions, or both; and

17 (c) Enable the individual to earn wages payable to him or her.

18 Sec. 43. Section 48-628.01, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 ~~48-628.01~~ Good cause for voluntarily leaving employment shall  
21 include, but not be limited to, the following reasons:

22 (1) An individual has made all reasonable efforts to preserve the  
23 employment but voluntarily leaves his or her work for the necessary  
24 purpose of escaping abuse at the place of employment or abuse as defined  
25 in section 42-903 between household members;

26 (2) An individual left his or her employment voluntarily due to a  
27 bona fide non-work-connected illness or injury that prevented him or her  
28 from continuing the employment or from continuing the employment without  
29 undue risk of harm to the individual;

30 (3) An individual left his or her employment to accompany his or her  
31 spouse to the spouse's employment in a different city or new military

1 duty station;

2 (4) An individual left his or her employment because his or her  
3 employer required the employee to relocate;

4 (5)(a) An individual is a construction worker and left his or her  
5 employment voluntarily for the purpose of accepting previously secured  
6 insured work in the construction industry if the commissioner finds that:

7 (i)(A) The quit occurred within thirty days immediately prior to the  
8 established termination date of the job which the individual voluntarily  
9 leaves, (B) the specific starting date of the new job is prior to the  
10 established termination date of the job which the worker quits, (C) the  
11 new job offered employment for a longer period of time than remained  
12 available on the job which the construction worker voluntarily quit, and  
13 (D) the worker had worked at least twenty days or more at the new job  
14 after the established termination date of the previous job unless the new  
15 job was terminated by a contract cancellation; or

16 (ii)(A) The construction worksite of the job which the worker quit  
17 was more than fifty miles from his or her place of residence, (B) the new  
18 construction job was fifty or more miles closer to his or her residence  
19 than the job which he or she quit, and (C) the worker actually worked  
20 twenty days or more at the new job unless the new job was terminated by a  
21 contract cancellation.

22 (b) The provisions of this subdivision (5) shall not apply if the  
23 individual is separated from the new job under conditions resulting in a  
24 disqualification from benefits under section 40 or 42 of this act  
25 ~~subdivision (1) or (2) of section 48-628;~~

26 (6) An individual accepted a voluntary layoff to avoid bumping  
27 another worker;

28 (7) An individual left his or her employment as a result of being  
29 directed to perform an illegal act;

30 (8) An individual left his or her employment because of unlawful  
31 discrimination or workplace harassment on the basis of race, sex, or age;

1 (9) An individual left his or her employment because of unsafe  
2 working conditions; ~~or~~

3 (10) An individual left his or her employment to attend school; or

4 (11 10) Equity and good conscience demand a finding of good cause.

5 Sec. 44. Section 48-628.02, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 ~~48-628.02~~ (1) As used in the Employment Security Law, unless the  
8 context otherwise requires:

9 (a) Extended benefit period means a period which begins with the  
10 third week after a week for which there is a state "on" indicator and  
11 ends with either of the following weeks, whichever occurs later: (i) The  
12 third week after the first week for which there is a state "off"  
13 indicator or (ii) the thirteenth consecutive week of such period, except  
14 that no extended benefit period may begin by reason of a state "on"  
15 indicator before the fourteenth week following the end of a prior  
16 extended benefit period which was in effect with respect to this state;

17 (b) Extended benefits means benefits, including benefits payable to  
18 federal civilian employees and to ex-servicemen or ex-servicewomen  
19 pursuant to 5 U.S.C. chapter 85, payable to an individual for weeks of  
20 unemployment in his or her eligibility period;

21 (c) Eligibility period of an individual means the period consisting  
22 of the weeks in his or her benefit year which begin in an extended  
23 benefit period and, if his or her benefit year ends within such extended  
24 benefit period, any weeks thereafter which begin in such period.  
25 Notwithstanding any other provision of the Employment Security Law, if  
26 the benefit year of any individual ends within an extended benefit  
27 period, the remaining balance of extended benefits that such individual  
28 would, but for this section, be entitled to receive in that extended  
29 benefit period, with respect to weeks of unemployment beginning after the  
30 end of the benefit year, shall be reduced, but not below zero, by the  
31 product of the number of weeks for which the individual received any

1 amounts as trade readjustment allowances within that benefit year  
2 multiplied by the individual's weekly benefit amount for extended  
3 benefits;

4 (d) Exhaustee means an individual who, with respect to any week of  
5 unemployment in his or her eligibility period:

6 (i)(A) Has received, prior to such week, all of the regular benefits  
7 that were available to him or her under the Employment Security Law of  
8 this state or under the unemployment insurance law of any other state,  
9 including dependents' allowances and benefits payable to federal civilian  
10 employees and ex-servicemen or ex-servicewomen under 5 U.S.C. chapter 85,  
11 in his or her current benefit year that includes such week, except for  
12 the purposes of this subdivision, an individual shall be deemed to have  
13 received all of the regular benefits that were available to him or her  
14 although as a result of a pending appeal with respect to wages or  
15 employment or both wages and employment that were not considered in the  
16 original monetary determination in his or her benefit year, he or she may  
17 subsequently be determined to be entitled to added regular benefits; or  
18 (B) his or her benefit year having expired prior to such week, has no, or  
19 insufficient, wages or employment or both wages and employment on the  
20 basis of which he or she could establish a new benefit year that would  
21 include such week;

22 (ii) Has no right to unemployment benefits or allowances, as the  
23 case may be, under the Railroad Unemployment Insurance Act, the Trade  
24 Expansion Act of 1962, the Automotive Products Trade Act of 1965, and  
25 such other federal laws as are specified in regulations issued by the  
26 United States Secretary of Labor; and

27 (iii) Has not received and is not seeking unemployment benefits  
28 under the unemployment compensation law of Canada, but if he or she is  
29 seeking such benefits and the appropriate agency finally determines that  
30 he or she is not entitled to benefits under such law, he or she is  
31 considered an exhaustee;

1 (e) Rate of insured unemployment means the percentage, used by the  
2 commissioner in determining whether there is a state "on" or state "off"  
3 indicator, derived by dividing (i) the average weekly number of  
4 individuals filing claims for regular compensation under the Employment  
5 Security Law for weeks of unemployment with respect to the most recent  
6 thirteen-consecutive-week period, as determined by the commissioner on  
7 the basis of his or her reports to the United States Secretary of Labor,  
8 by (ii) the average monthly employment covered under the Employment  
9 Security Law for the first four of the most recent six completed calendar  
10 quarters ending before the end of such thirteen-week period;

11 (f) Regular benefits means benefits payable to an individual under  
12 the Employment Security Law of this state or under the unemployment  
13 insurance law of any other state, including benefits payable to federal  
14 civilian employees and to ex-servicemen or ex-servicewomen pursuant to 5  
15 U.S.C. chapter 85, other than extended benefits;

16 (g) State "off" indicator means a week for which ~~that~~ the  
17 commissioner determines that, for the period consisting of such week and  
18 the immediately preceding twelve weeks, neither subdivision (1)(h)(i) or  
19 (1)(h)(ii) of this section was satisfied; and

20 (h) State "on" indicator means a week for which ~~that~~ the  
21 commissioner determines that, for the period consisting of such week and  
22 the immediately preceding twelve weeks, the rate of insured unemployment,  
23 not seasonally adjusted, under the Employment Security Law: (i) Equaled  
24 or exceeded one hundred twenty percent of the average of such rates for  
25 the corresponding thirteen-week period ending in each of the preceding  
26 two calendar years and equaled or exceeded five percent or (ii) equaled  
27 or exceeded six percent.

28 (2) Except when the result would be inconsistent with the other  
29 provisions of this section, as provided in the rules and regulations of  
30 the commissioner, the provisions of the Employment Security Law which  
31 apply to claims for or payment of regular benefits shall apply to claims

1 for and payment of extended benefits. An individual shall be eligible to  
2 receive extended benefits with respect to any week of unemployment in his  
3 or her eligibility period only if the commissioner finds that with  
4 respect to such week:

5 (a) Such individual is an exhaustee;

6 (b) Such ~~such~~ individual has satisfied the requirements of the  
7 Employment Security Law for the receipt of regular benefits that are  
8 applicable to individuals claiming extended benefits, including not being  
9 subject to a disqualification for the receipt of benefits;

10 (c) Sections 45 and 46 of this act ~~sections 48-628.03 and 48-628.04~~  
11 do not apply; and

12 (d) Such ~~such~~ individual has been paid wages for insured work during  
13 the individual's base period equal to at least one and one-half times the  
14 wages paid in that calendar quarter of the individual's base period in  
15 which such wages were highest.

16 (3) The weekly extended benefit amount payable to an individual for  
17 a week of total unemployment in his or her eligibility period shall be an  
18 amount equal to the weekly benefit amount payable to him or her during  
19 his or her applicable benefit year. The total extended benefit amount  
20 payable to any eligible individual with respect to his or her applicable  
21 benefit year shall be the least of the following amounts:

22 (a) Fifty percent of the total amount of regular benefits which were  
23 payable to him or her under the Employment Security Law in his or her  
24 applicable benefit year; or

25 (b) Thirteen ~~thirteen~~ times his or her weekly benefit amount which  
26 was payable to him or her under the Employment Security Law for a week of  
27 total unemployment in the applicable benefit year.

28 (4) Whenever an extended benefit period is to become effective in  
29 this state as a result of a state "on" indicator or an extended benefit  
30 period is to be terminated in this state as a result of a state "off"  
31 indicator, the commissioner shall make an appropriate public

1 announcement. Computations required to determine the rate of insured  
2 unemployment shall be made by the commissioner in accordance with  
3 regulations prescribed by the United States Secretary of Labor. Any  
4 amount of extended benefits payable to any individual for any week, if  
5 not an even dollar amount, shall be rounded to the next lower full dollar  
6 amount.

7 (5) Notwithstanding any other provision of the Employment Security  
8 Law, during an extended benefit period, the Governor may provide for the  
9 payment of emergency unemployment compensation pursuant to Public Law  
10 110-252, as amended, or any substantially similar federal unemployment  
11 compensation paid entirely from federal funds to individuals prior to the  
12 payment of extended benefits pursuant to this section and sections 45 and  
13 46 of this act 48-628.02 to 48-628.04.

14 Sec. 45. Section 48-628.03, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 ~~48-628.03~~ (1) An individual shall be ineligible for payment of  
17 extended benefits for any week of unemployment in his or her eligibility  
18 period if the commissioner finds that during such period (a) he or she  
19 failed to accept any offer of suitable work or failed to apply for any  
20 suitable work to which he or she was referred by the commissioner or (b)  
21 he or she failed to actively engage in seeking work as prescribed under  
22 subsection (5) of this section.

23 (2) Any individual who has been found ineligible for extended  
24 benefits by reason of subsection (1) of this section shall also be denied  
25 benefits beginning with the first day of the week following the week in  
26 which such failure occurred and until he or she (a) has been employed in  
27 each of four subsequent weeks, whether or not consecutive, and (b) has  
28 earned remuneration equal to not less than four times the extended weekly  
29 benefit amount.

30 (3) For purposes of this section, the term suitable work means ~~shall~~  
31 ~~mean~~, with respect to any individual, any work which is within such

1 individual's capabilities and for which the gross average weekly  
2 remuneration payable for the work exceeds the sum of the individual's  
3 average weekly benefit amount payable to him or her during his or her  
4 applicable benefit year, plus the amount, if any, of supplemental  
5 unemployment compensation benefits as defined in section 501(c)(17)(D) of  
6 the Internal Revenue Code payable to such individual for such week. Such  
7 work must also pay wages equal to the higher of the federal minimum wage  
8 or the applicable state or local minimum wage. No individual shall be  
9 denied extended benefits for failure to accept an offer or referral to  
10 any job which meets the definition of suitability contained in this  
11 subsection if (a) the position was not offered to such individual in  
12 writing or was not listed with the employment service, (b) such failure  
13 could not result in a denial of benefits under the definition of suitable  
14 work for regular benefit claimants in ~~subdivision (3)~~ of section 48-628,  
15 to the extent that the criteria of suitability in that section are not  
16 inconsistent with the provisions of this subsection, or (c) the  
17 individual furnishes satisfactory evidence to the commissioner that his  
18 or her prospects for obtaining work in his or her customary occupation  
19 within a reasonably short period are good. If such evidence is deemed  
20 satisfactory for this purpose, the determination of whether any work is  
21 suitable with respect to such individual shall be made in accordance with  
22 the definition of suitable work in ~~subdivision (3)~~ of section 48-628  
23 without regard to the definition specified by this subsection.

24 (4) Notwithstanding the provisions of subsection (3) of this section  
25 to the contrary, no work shall be deemed to be suitable work for an  
26 individual which does not accord with the labor standard provisions set  
27 forth under subsection (3) ~~subdivision (3)(c)~~ of section 48-628, nor  
28 shall an individual be denied benefits if such benefits would not be  
29 deniable by reason of subsection (4) ~~the provision set forth in~~  
30 ~~subdivision (3)(d)~~ of section 48-628.

31 (5) For the purposes of subsection (1) of this section, an



1 individual shall be treated as actively engaged in seeking work during  
2 any week if the individual has engaged in a systematic and sustained  
3 effort to obtain work during such week and the individual furnishes  
4 tangible evidence that he or she has engaged in such effort during such  
5 week.

6 (6) The state employment service shall refer any claimant entitled  
7 to extended benefits under this section to any suitable work which meets  
8 the criteria prescribed in subsection (3) of this section.

9 (7) An individual shall not be eligible to receive extended benefits  
10 with respect to any week of unemployment in his or her eligibility period  
11 if such individual has been disqualified for benefits under ~~subdivision~~  
12 ~~(1), (2), or (3) of section 48-628 or section 40 or 42 of this act~~ unless  
13 such individual has earned wages for services performed in subsequent  
14 employment in an amount not less than four hundred dollars.

15 Sec. 46. Section 48-628.04, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 ~~48-628.04~~ (1) Except as provided in subsection (2) of this section,  
18 payment of extended benefits shall not be made to any individual for any  
19 week if (a) extended benefits would, but for this section, have been  
20 payable for such week pursuant to an interstate claim filed in any state  
21 under the interstate benefit payment plan, and (b) an extended benefit  
22 period is not in effect for such week in such state.

23 (2) Subsection (1) of this section shall not apply with respect to  
24 the first two weeks for which extended benefits are payable, determined  
25 without regard to this section, pursuant to an interstate claim filed  
26 under the interstate benefit payment plan to the individual from the  
27 extended benefit account established for the benefit year.

28 Sec. 47. Section 48-628.05, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 ~~48-628.05~~ (1) In addition to any other unemployment benefits to  
31 which an individual is entitled under the Employment Security Law, an

1 individual who has exhausted all regular unemployment benefits for which  
2 he or she has been determined eligible shall continue to be eligible for  
3 up to twenty-six additional weeks of unemployment benefits if such  
4 individual:

5 (a)(i) Was involuntarily separated from employment as a result of a  
6 permanent reduction of operations at the individual's place of employment  
7 or (ii) is unemployed as the result of a separation from a declining  
8 occupation;

9 (b) Is enrolled and making satisfactory progress in a (i) training  
10 program approved for him or her by the commissioner or (ii) job training  
11 program authorized under the federal Workforce Innovation and Opportunity  
12 Act Investment Act of 1998, as amended;

13 (c) Is receiving training which is preparing the individual for  
14 entry into a high-demand occupation;

15 (d) Is enrolled in training no later than the end of the benefit  
16 year established with respect to the separation that makes the individual  
17 eligible for the training benefit. Individuals shall be notified of the  
18 enrollment requirement at the time of their initial determination of  
19 eligibility for regular benefits; and

20 (e) Is not receiving similar stipends or other training allowances  
21 for nontraining costs. Similar stipend means an amount provided under a  
22 program with similar aims, such as providing training to increase  
23 employability, and in approximately the same amounts.

24 (2) The amount of unemployment benefits payable to an individual for  
25 a week of unemployment under this section shall be equal to the amount of  
26 unemployment benefits which he or she has been determined eligible for  
27 under section 48-624 less any deductions or offsets authorized under the  
28 Employment Security Law.

29 (3) If an individual begins to receive unemployment benefits under  
30 this section while enrolled in a training program described in subsection  
31 (1) of this section during a benefit year, such individual shall continue

1 to receive such benefits so long as he or she continues to make  
2 satisfactory progress in such training program, except that such benefits  
3 shall not exceed twenty-six times the individual's weekly benefit amount  
4 for the most recent benefit year as determined under section 48-624.

5 (4) No benefits shall be payable under this section until the  
6 individual has exhausted all (a) regular unemployment benefits, (b)  
7 extended benefits as defined in subdivision (1)(b) of section 44 of this  
8 act 48-628.02, and (c) unemployment benefits paid entirely from federal  
9 funds to which he or she is entitled, including, but not limited to,  
10 trade readjustment assistance, emergency unemployment compensation, or  
11 other similar federally funded unemployment benefits.

12 (5) For purposes of this section, regular unemployment benefits  
13 means all unemployment benefits for which an individual is eligible  
14 payable under sections 48-624 to 48-626, extended unemployment benefits  
15 payable under section 44 of this act 48-628.02, and any unemployment  
16 benefits funded solely by the federal government.

17 Sec. 48. Section 48-629, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 48-629 Claims for benefits shall be made in accordance with such  
20 rules and regulations as the commissioner may adopt and promulgate  
21 ~~prescribe~~. Each employer shall post and maintain printed statements of  
22 such rules and regulations in places readily accessible to individuals in  
23 his or her service and shall make available to each such individual, at  
24 the time he or she becomes unemployed, a printed statement of such rules  
25 and regulations. Such printed statements shall be supplied by the  
26 commissioner to each employer without cost to the employer.

27 Sec. 49. Section 48-629.01, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 48-629.01 (1) An individual filing a new claim for unemployment  
30 compensation shall, at the time of the filing of such claim, be advised  
31 that:

1 (a) Unemployment compensation is subject to federal and state income  
2 tax;

3 (b) Requirements exist pertaining to estimated tax payments;

4 (c) The individual may elect to have federal income tax withheld  
5 from the individual's payment of unemployment compensation at the amount  
6 specified in the Internal Revenue Code; ~~and~~

7 (d) The individual may elect to have state income tax withheld from  
8 the individual's payment of unemployment compensation at the rate of five  
9 percent; and

10 (e) The individual shall be permitted to change a previously  
11 elected withholding status.

12 (2) Amounts deducted and withheld from unemployment compensation for  
13 federal income tax purposes shall remain in the Unemployment Compensation  
14 Fund until transferred to the federal Internal Revenue Service as a  
15 payment of income tax. Amounts deducted and withheld from unemployment  
16 compensation for state income tax purposes shall remain in the  
17 Unemployment Compensation Fund until transferred to the Department of  
18 Revenue as a payment of income tax.

19 (3) The commissioner shall follow all procedures specified by the  
20 United States Department of Labor and the federal Internal Revenue  
21 Service pertaining to the deducting and withholding of income tax.

22 (4) Amounts shall be deducted and withheld under this section only  
23 after amounts are deducted and withheld for any overpayments of  
24 unemployment compensation, child support obligations, or any other  
25 amounts required to be withheld under the Employment Security Law.

26 Sec. 50. Section 48-630, Revised Statutes Cumulative Supplement,  
27 2014, is amended to read:

28 48-630 (1) A determination upon a claim filed pursuant to section  
29 48-629 shall be made promptly by a representative designated by the  
30 commissioner, hereinafter referred to as an adjudicator.

31 (2) A determination a deputy, and shall include a statement as to

1 whether and in what amount claimant is entitled to benefits for the week  
2 with respect to which the determination is made ~~and, in the event of a~~  
3 ~~denial, shall state the reasons therefor.~~ A determination with respect to  
4 the first week of a benefit year shall also include a statement as to  
5 whether the claimant has been paid the wages required under section 29 of  
6 this act subdivision (5) of section 48-627, and, if so, the first day of  
7 the benefit year, his or her weekly benefit amount, and the maximum total  
8 amount of benefits payable to him or her with respect to such benefit  
9 year. ~~Any benefits to which a claimant has been found eligible shall not~~  
10 ~~be withheld because of the filing of an appeal under section 48-634 and~~  
11 ~~such benefits shall be paid until the appeal tribunal has rendered its~~  
12 ~~decision modifying or reversing the determination allowing such benefits~~  
13 ~~if the claimant is otherwise eligible. Any benefits received by any~~  
14 ~~person to which, under a redetermination or decision pursuant to sections~~  
15 ~~48-630 to 48-640, he or she has been found not entitled shall be treated~~  
16 ~~as erroneous payments in accordance with the provisions of section~~  
17 ~~48-665.~~ Whenever any claim involves the application of the provisions of  
18 section 39 of this act subdivision (4) of section 48-628, the adjudicator  
19 ~~deputy~~ shall promptly transmit his or her full findings of fact, with  
20 respect to such section that subdivision, to the commissioner, who, on  
21 the basis of the evidence submitted and such additional evidence as he or  
22 she may require, shall affirm, modify, or set aside such findings of fact  
23 and transmit to the adjudicator deputy a decision upon the issue involved  
24 under such section the subdivision, which shall be deemed to be the  
25 decision of the adjudicator deputy. All claims arising out of the same  
26 alleged labor dispute may be considered at the same time.

27 (3) In the event a claim is denied, a determination shall state the  
28 reasons therefor. Regardless of the outcome, the ~~The~~ parties shall be  
29 promptly notified of the determination, together with the reasons  
30 therefor, and such determination shall be deemed to be the final decision  
31 on the claim, unless an appeal is filed with the department appeal

1 ~~tribunal~~ in the manner prescribed in section 48-634.

2 (4) Any benefits for which a claimant has been found eligible shall  
3 not be withheld because of an appeal filed under section 48-634, and such  
4 benefits shall be paid until a hearing officer has rendered a decision  
5 modifying or reversing the determination allowing such benefits if the  
6 claimant is otherwise eligible. Any benefits received by any person to  
7 which he or she had been found not entitled, under a redetermination or  
8 decision pursuant to sections 48-630 to 48-638, shall be treated as  
9 erroneous payments in accordance with section 48-665.

10 Sec. 51. Section 48-631, Revised Statutes Cumulative Supplement,  
11 2014, is amended to read:

12 48-631 (1) The adjudicator ~~deputy~~ may reconsider a determination if  
13 whenever he or she finds that:

14 (a) An ~~an~~ error in computation or identity has occurred in  
15 connection with the determination;

16 (b) Wages therewith, ~~or that wages~~ of the claimant pertinent to such  
17 determination, but not considered in connection therewith, have been  
18 newly discovered; or

19 (c) Benefits ~~, or that benefits~~ have been allowed or denied or the  
20 amount of benefits has been set based on fixed on the basis of  
21 misrepresentations of fact.

22 (2) No ~~, but no~~ such redetermination shall be made after two years  
23 from the date of the original determination.

24 (3) Notice of any ~~such~~ redetermination shall be promptly given to  
25 the parties entitled to notice of the original determination, in the  
26 manner prescribed in section 48-630 with respect to notice of an original  
27 determination.

28 (4) If the amount of benefits is increased or decreased by a ~~upon~~  
29 such redetermination, an appeal therefrom may be filed solely with  
30 respect to the matters involved in such increase or decrease ~~may be filed~~  
31 in the manner and subject to the limitations provided in section 48-634.

1 Subject to the same limitations and for the same reasons, the  
2 Commissioner of Labor may reconsider the determination, in any case in  
3 which the final decision has been rendered by a hearing officer ~~an appeal~~  
4 ~~tribunal~~ or a court, and may apply to the hearing officer ~~tribunal~~ or  
5 court which rendered such final decision to issue a revised decision. In  
6 the event that an appeal involving an original determination is pending  
7 as of the date a redetermination ~~thereof~~ is issued, such appeal, unless  
8 withdrawn, shall be treated as an appeal of the ~~from~~ such  
9 redetermination.

10 Sec. 52. Section 48-632, Revised Statutes Cumulative Supplement,  
11 2014, is amended to read:

12 48-632 (1) Notice of a determination upon a claim shall be promptly  
13 given to the claimant by delivering ~~delivery thereof~~ or by mailing such  
14 notice to his or her last-known address. In addition, notice of any  
15 determination, together with the reasons therefor, shall be promptly  
16 given in the same manner to any employer from whom the ~~claimant~~ received  
17 wages on or after the first day of the base period for his or her most  
18 recent claim if such employer ~~, and who~~ has indicated prior to the  
19 determination, in such manner as required by rule and regulation of the  
20 commissioner, that such individual may be ineligible or disqualified  
21 under any provision of the Employment Security Law. An employer shall  
22 provide information to the department in respect to the request for  
23 information within ten days after the mailing or electronic transmission  
24 of a request.

25 (2) If the employer provided information pursuant to subsection (6  
26 7) of section 48-652 on the claim establishing the previous benefit year  
27 but did not receive a determination because of no involvement of base  
28 period wages and there are wages from that employer in the base period  
29 for the most recent claim, the employer shall be provided the opportunity  
30 to provide new information that such individual may be ineligible or  
31 disqualified under any provision of the Employment Security Law on the

1 current claim. This subsection shall not apply to employers who did not  
2 receive a determination because the separation was determined to result  
3 from a lack of work.

4 (3) ~~If on or after October 1, 2012,~~ if an employer fails to provide  
5 information to the department within the time period specified in  
6 subsection (1) of this section, the employer shall forfeit any appeal  
7 rights otherwise available pursuant to section 48-634.

8 Sec. 53. Section 48-634, Revised Statutes Cumulative Supplement,  
9 2014, is amended to read:

10 48-634 (1) The claimant or any other party entitled to notice of a  
11 determination as provided in section 48-632, may file an appeal from such  
12 determination with the department.

13 (2) ~~An Notice~~ of appeal must be in writing or in accordance with  
14 rules and regulations adopted and promulgated by the commissioner and  
15 must be delivered and received within twenty days after the date of  
16 mailing of the notice of determination to the parties' ~~his or her~~ last-  
17 known address or, if such notice is not mailed, after the date of  
18 delivery of such notice of determination, except that for good cause  
19 shown an appeal filed outside the prescribed time period may be heard.

20 (3) In accordance with section 303 of the federal Social Security  
21 Act, 42 U.S.C. 503, the commissioner shall provide the opportunity for a  
22 fair hearing before an impartial hearing officer ~~appeal tribunal~~ on each  
23 appeal.

24 (4 2) Unless the appeal is withdrawn, a hearing officer ~~the appeal~~  
25 ~~tribunal~~, after affording the parties reasonable opportunities for a fair  
26 hearing, shall make findings and conclusions and on the basis thereof  
27 affirm, modify, or reverse such determination.

28 (5) If an appeal involves a question as to whether services were  
29 performed by the claimant in employment or for an employer, a hearing  
30 officer ~~the tribunal~~ shall give special notice of such issue and of the  
31 pendency of the appeal to the employer and to the commissioner, both of



1 whom shall be parties to the proceeding and be afforded a reasonable  
2 opportunity to adduce evidence bearing on such question.

3 (6) The parties shall be promptly notified of a hearing officer's  
4 ~~the tribunal's~~ decision and shall be furnished with a copy of the  
5 decision and the findings and conclusions in support of the decision.

6 (7) The commissioner shall be a party entitled to notice in any  
7 proceeding involving a claim for benefits before a hearing officer.

8 Sec. 54. Section 48-635, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 48-635 (1) The presentation of ~~manner in which~~ disputed claims  
11 ~~shall be presented~~ and the conduct of hearings and appeals shall be in  
12 accordance with the rules and regulations adopted and promulgated  
13 ~~prescribed~~ by the commissioner for determining the rights of the parties,  
14 whether or not such rules and regulations conform to common-law or  
15 statutory rules of evidence and other technical rules of procedure.

16 (2) A full and complete record shall be kept of all proceedings in  
17 connection with the disputed claims.

18 (3) All testimony at any hearing upon a disputed claim shall be  
19 recorded, but need not be transcribed unless the disputed claim is  
20 further appealed.

21 Sec. 55. Section 48-637, Revised Statutes Cumulative Supplement,  
22 2014, is amended to read:

23 48-637 The final decisions of a hearing officer ~~an appeal tribunal,~~  
24 and the principles of law declared by him or her ~~it~~ in arriving at such  
25 decisions, unless expressly or impliedly overruled by a later decision of  
26 a hearing officer ~~the tribunal~~ or by a court of competent jurisdiction,  
27 shall be binding upon the commissioner and any adjudicator ~~deputy~~ in  
28 subsequent proceedings which involve similar questions of law, ÷ except  
29 that if in connection with any subsequent proceeding the commissioner or  
30 an adjudicator ~~a deputy~~ has serious doubt as to the correctness of any  
31 principle so declared, he or she may certify his or her findings of fact

1 in such case, together with the question of law involved to a hearing  
2 officer who ~~the appeal tribunal, which,~~ after giving notice and  
3 reasonable opportunity for hearing upon the law to all parties to such  
4 proceedings, shall thereupon certify to the commissioner, such  
5 adjudicator, ~~deputy~~ and such parties his or her ~~its~~ answer to the  
6 question submitted. If the question thus certified to a hearing officer  
7 ~~the appeal tribunal~~ arises in connection with a claim for benefits, a  
8 hearing officer ~~the tribunal~~ in his or her ~~its~~ discretion may remove to  
9 himself or herself ~~itself~~ the entire proceedings on such claim, and,  
10 after proceeding in accordance with the requirements of sections 48-634  
11 to 48-643 with respect to proceedings before a hearing officer ~~an appeal~~  
12 ~~tribunal,~~ shall render his or her ~~its~~ decision upon the entire claim.

13 Sec. 56. Section 48-638, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 48-638 (1) Any party to the proceedings before a hearing officer  
16 ~~the appeal tribunal~~ may appeal the hearing officer's ~~tribunal's~~ decision  
17 by filing a petition (a 1) in the district court of the county in which  
18 the individual claiming benefits claims to have been last employed or in  
19 which such claimant resides, (b 2) in any district court of this state  
20 upon which the parties may agree, or (c 3) if neither subdivision (1)(a)  
21 or (b) (2) of this section applies, then in the district court of  
22 Lancaster County.

23 (2) If the commissioner is not the petitioning party, he or she  
24 shall be a party defendant in every appeal. Such appeal shall otherwise  
25 be governed by the Administrative Procedure Act.

26 (3) An appeal may be taken from the decision of the district court  
27 to the Court of Appeals in accordance with the Administrative Procedure  
28 Act.

29 (4) No bond shall be required as a condition of initiating a  
30 proceeding for judicial review or entering an appeal from the decision of  
31 the court upon such review. Costs which would be otherwise taxed to a

1 claimant shall be taxed in such courts to the commissioner regardless of  
2 the result of the action unless justice and equity otherwise require.  
3 Notwithstanding any general statute to the contrary, no filing fee shall  
4 be charged by a hearing officer or by the clerk of any court for any  
5 service required by sections 48-634 to 48-638.

6 (5) In any proceeding for judicial review pursuant to this section,  
7 the commissioner may be represented by any qualified attorney employed  
8 and designated by the commissioner for that purpose or, at the  
9 commissioner's request, by the Attorney General.

10 Sec. 57. Section 48-643, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 48-643 Witnesses subpoenaed pursuant to sections 48-629 to 48-644  
13 shall be allowed fees at a rate fixed by the commissioner, not to exceed  
14 ~~and not exceeding~~ the amount allowed for witness fees in district court.  
15 Such fees shall be deemed an a part of the expense of administering the  
16 Employment Security Law.

17 Sec. 58. Section 48-644, Revised Statutes Cumulative Supplement,  
18 2014, is amended to read:

19 48-644 (1) Benefits shall be promptly paid in accordance with a  
20 determination or redetermination.

21 (2) If pursuant to a determination or redetermination benefits are  
22 payable in any amount as to which there is no dispute, such amount of  
23 benefits shall be promptly paid regardless of any appeal.

24 (3) The commencement of a proceeding for judicial review pursuant to  
25 section 48-638 shall not operate as a supersedeas or stay.

26 (4) If an employer is otherwise entitled to noncharging of benefits  
27 pursuant to sections 48-630 and 48-652, and a decision allowing benefits  
28 is finally reversed, no employer's account shall be charged with benefits  
29 paid pursuant to the erroneous determination, and benefits shall not be  
30 paid for any subsequent weeks of unemployment involved in such reversal.

31 Sec. 59. Section 48-645, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 48-645 (1) Any agreement by an individual to waive, release, or  
3 commute his or her rights to benefits or any other rights under the  
4 Employment Security Law shall be void.

5 (2) Any agreement by an individual in the employ of any person or  
6 concern to pay all or any portion of an employer's contributions required  
7 under such law from such employer, shall be void.

8 (3) No employer shall:

9 (a) Directly ~~directly~~ or indirectly make, ~~or~~ require, or accept any  
10 deduction from wages to finance the employer's contributions required  
11 from him or her;

12 (b) Require ~~, or require~~ or accept any waiver of any right hereunder  
13 by any individual in his or her employ;

14 (c) Discriminate ~~, or discriminate~~ in regard to the hiring,  
15 rehiring, or tenure of work of any individual on account of any claim  
16 made by such individual for benefits under the Employment Security Law;  
17 or

18 (d) Obstruct ~~, or in any manner obstruct~~ or impede the filing of  
19 claims for benefits in any manner.

20 (4) Any employer, officer, or agent of an employer who violates any  
21 provision of this section shall be guilty of a Class II misdemeanor.

22 Sec. 60. Section 48-647, Reissue Revised Statutes of Nebraska, is  
23 amended to read:

24 48-647 (1)(a) Any assignment, pledge, or encumbrance of any right to  
25 benefits which are or may become due or payable under sections 48-623 to  
26 48-626 shall be void except as set forth in this section. Such rights to  
27 benefits shall be exempt from levy, execution, attachment, or any other  
28 remedy ~~whatsoever~~ provided for the collection of debt. Benefits received  
29 by any individual, so long as they are not mingled with other funds of  
30 the recipient, shall be exempt from any remedy ~~whatsoever~~ for the  
31 collection of all debts, ~~except~~ debts incurred for necessities furnished

1 to such individual or his or her spouse or dependents during the time  
2 when such individual was unemployed.

3 ~~(b) Any waiver of any exemption provided for in this section shall~~  
4 ~~be void.~~ Any assignment, pledge, or encumbrance of any right or claim to  
5 contributions or to any money credited to any employer's reserve account  
6 in the Unemployment Compensation Fund shall be void. Such right or claim  
7 to contributions or money , ~~and the same~~ shall be exempt from levy,  
8 execution, attachment, or any other remedy ~~whatsoever~~ provided for the  
9 collection of debt.

10 ~~(c) Any~~ , ~~and any~~ waiver of any exemption provided for in this  
11 section shall be void.

12 (2)(a) An individual filing a new claim for unemployment  
13 compensation shall, at the time of filing such claim, disclose whether or  
14 not he or she owes child support obligations as defined under subdivision  
15 (h) of this subsection. If such individual discloses that he or she owes  
16 child support obligations and is determined to be eligible for  
17 unemployment compensation, the commissioner shall notify the Department  
18 of Health and Human Services that the individual has been determined to  
19 be eligible for unemployment compensation.

20 (b) The commissioner shall deduct and withhold from any unemployment  
21 compensation otherwise payable to an individual disclosing child support  
22 obligations:

23 (i) The amount specified by the individual to the commissioner to be  
24 deducted under this subsection, if neither subdivision (ii) nor (iii) of  
25 this subdivision is applicable;

26 (ii) The amount, if any, determined pursuant to an agreement between  
27 the Department of Health and Human Services and such individual owing the  
28 child support obligations to have a specified amount withheld if ~~and~~ such  
29 agreement is being submitted to the commissioner, unless subdivision  
30 (iii) of this subdivision is applicable; or

31 (iii) The amount otherwise required to be ~~so~~ deducted and withheld

1 from such unemployment compensation pursuant to legal process, as that  
2 term is defined in subdivision (2)(i) of this section, properly served  
3 upon the commissioner.

4 (c) Any amount deducted and withheld under subdivision (b) of this  
5 subsection shall be paid by the commissioner to the Department of Health  
6 and Human Services.

7 (d) Any amount deducted and withheld under subdivision (b) or (g) of  
8 this subsection shall for all purposes be treated as if it were paid to  
9 the individual as unemployment compensation and paid by such individual  
10 to the Department of Health and Human Services in satisfaction of his or  
11 her child support obligations.

12 (e) For purposes of subdivisions (a) through (d) and (g) of this  
13 subsection, the term unemployment compensation shall mean any  
14 compensation payable under the Employment Security Law, ~~and~~ including  
15 amounts payable by the commissioner pursuant to an agreement under ~~by~~ any  
16 federal law providing for compensation, assistance, or allowances with  
17 respect to unemployment.

18 (f) This subsection shall apply only if appropriate arrangements  
19 have been made for reimbursement by the Department of Health and Human  
20 Services for the administrative costs incurred by the commissioner under  
21 this section which are attributable to child support obligations being  
22 enforced by the department.

23 (g) The Department of Health and Human Services and the commissioner  
24 shall develop and implement a collection system to carry out the intent  
25 of this subdivision. The collection system shall, at a minimum, provide  
26 that:

27 (i) The commissioner shall periodically notify the Department of  
28 Health and Human Services of the information listed in section 43-1719  
29 with respect to individuals determined to be eligible for unemployment  
30 compensation during such period;

31 (ii) Unless the county attorney, the authorized attorney, or the

1 Department of Health and Human Services has sent a notice on the same  
2 support order under section 43-1720, upon the notification required by  
3 subdivision (2)(g)(i) of this section, the Department of Health and Human  
4 Services shall send notice to any such individual who owes child support  
5 obligations and who is subject to income withholding pursuant to  
6 subdivision (2)(a), (2)(b)(ii), or (2)(b)(iii) of section 43-1718.01. The  
7 notice shall be sent by certified mail to the last-known address of the  
8 individual and shall state the same information as required under section  
9 43-1720;

10 (iii)(A) If the support obligation is not based on a foreign support  
11 order entered pursuant to section 43-1729 and the individual requests a  
12 hearing, the Department of Health and Human Services shall hold a hearing  
13 within fifteen days of the date of receipt of the request. The hearing  
14 shall be in accordance with the Administrative Procedure Act. The  
15 assignment shall be held in abeyance pending the outcome of the hearing.  
16 The department shall notify the individual and the commissioner of its  
17 decision within fifteen days of ~~the date the hearing is held~~; and

18 (B) If the support obligation is based on a foreign support order  
19 entered pursuant to section 43-1729 and the individual requests a  
20 hearing, the county attorney or authorized attorney shall apply the  
21 procedures described in sections 43-1732 to 43-1742;

22 (iv)(A) If no hearing is requested by the individual under this  
23 subsection or pursuant to a notice sent under section 43-1720, (B) if  
24 after a hearing under this subsection or section 43-1721 the Department  
25 of Health and Human Services determines that the assignment should go  
26 into effect, (C) in cases in which the court has ordered income  
27 withholding for child support pursuant to subsection (1) of section  
28 43-1718.01, or (D) in cases in which the court has ordered income  
29 withholding for child support pursuant to section 43-1718.02 and the case  
30 subsequently becomes one in which child support collection services are  
31 being provided under Title IV-D of the federal Social Security Act, as

1 amended, the Department of Health and Human Services shall certify to the  
2 commissioner the amount to be withheld for child support obligations from  
3 the individual's unemployment compensation. Such amount shall not ~~in any~~  
4 ~~case~~ exceed the maximum amount permitted to be withheld under section  
5 303(b) of the federal Consumer Credit Protection Act, 15 U.S.C. 1673(b)  
6 (2)(A) and (B), and the amount withheld to satisfy a debt ~~an arrearage~~ of  
7 child support when added to the amount withheld to pay current support  
8 shall not exceed such maximum amount;

9 (v) The collection system shall comply with the requirements of  
10 Title III and Title IV-D of the federal Social Security Act, as amended;

11 (vi) The collection system shall be in addition to and not in  
12 substitution for or derogation of any other available remedy; and

13 (vii) The Department of Health and Human Services and the  
14 commissioner shall adopt and promulgate rules and regulations to carry  
15 out subdivision (2)(g) of this section.

16 (h) For purposes of this subsection, the term child support  
17 obligations shall include only obligations which are being enforced  
18 pursuant to a plan described in section 454 of the federal Social  
19 Security Act which has been approved by the Secretary of Health and Human  
20 Services under Part D of Title IV of the federal Social Security Act.

21 (i) For purposes of this subsection, the term legal process shall  
22 mean any writ, order, summons, or other similar process in the nature of  
23 garnishment, which:

24 (i) Is issued by a court of competent jurisdiction of any state,  
25 territory, or possession of the United States or an authorized official  
26 pursuant to order of such a court of competent jurisdiction or pursuant  
27 to state law. For purposes of this subdivision, the chief executive  
28 officer of the Department of Health and Human Services shall be deemed an  
29 authorized official pursuant to order of a court of competent  
30 jurisdiction or pursuant to state law; and

31 (ii) Is directed to, and the purpose of which is to compel, the



1 commissioner to make a payment for unemployment compensation otherwise  
2 payable to an individual in order to satisfy a legal obligation of such  
3 individual to provide child support.

4 (j) Nothing in this subsection shall be construed to authorize  
5 withholding from unemployment compensation of any support obligation  
6 other than child support obligations.

7 (3)(a) An individual filing a new claim for unemployment  
8 compensation shall, at the time of filing such claim, disclose whether or  
9 not he or she owes an uncollected overissuance, as defined in 7 U.S.C.  
10 2022(c)(1) as such section existed on January 1, 2016 ~~2009~~, of  
11 Supplemental Nutrition Assistance Program benefits, if not otherwise  
12 known or disclosed to the state Supplemental Nutrition Assistance Program  
13 agency. The commissioner shall notify the state Supplemental Nutrition  
14 Assistance Program agency enforcing such obligation of any individual  
15 disclosing that he or she owes an uncollected overissuance whom the  
16 commissioner determines is eligible for unemployment compensation.

17 (b) The commissioner shall deduct and withhold from any unemployment  
18 compensation payable to an individual who owes an uncollected  
19 overissuance:

20 (i) The ~~the~~ amount specified by the individual to the commissioner  
21 to be deducted and withheld under this subsection; τ

22 (ii) The ~~the~~ amount, if any, determined pursuant to an agreement  
23 submitted to the state Supplemental Nutrition Assistance Program agency  
24 under 7 U.S.C. 2022(c)(3)(A) as such section existed on January 1, 2016;  
25 ~~2009~~ τ or

26 (iii) Any ~~any~~ amount otherwise required to be deducted and withheld  
27 from unemployment compensation pursuant to 7 U.S.C. 2022(c)(3)(B) as such  
28 section existed on January 1, 2016 ~~2009~~.

29 (c) Any amount deducted and withheld under this subsection shall be  
30 paid by the commissioner to the state Supplemental Nutrition Assistance  
31 Program agency.

1 (d) Any amount deducted and withheld under subdivision (b) of this  
2 subsection shall be treated ~~for all purposes~~ as if it were paid to the  
3 individual as unemployment compensation and paid by such individual to  
4 the state Supplemental Nutrition Assistance Program agency as repayment  
5 of the individual's uncollected overissuance.

6 (e) For purposes of this subsection, unemployment compensation means  
7 any compensation payable under the Employment Security Law, including  
8 amounts payable by the commissioner pursuant to an agreement under any  
9 federal law providing for compensation, assistance, or allowances with  
10 respect to unemployment.

11 (f) This subsection applies only if arrangements have been made for  
12 reimbursement by the state Supplemental Nutrition Assistance Program  
13 agency for the administrative costs incurred by the commissioner under  
14 this subsection which are attributable to the repayment of uncollected  
15 overissuances to the state Supplemental Nutrition Assistance Program  
16 agency.

17 Sec. 61. Section 48-648, Revised Statutes Supplement, 2015, is  
18 amended to read:

19 48-648 (1) With respect to wages for employment, combined Combined  
20 tax shall accrue and become payable by each employer not otherwise  
21 entitled to make payments in lieu of contributions for each calendar year  
22 in which he or she is subject to the Employment Security Law, ~~with~~  
23 ~~respect to wages for employment~~. Such combined tax shall become due and  
24 be paid by each employer to the commissioner for the State Unemployment  
25 Insurance Trust Fund and the Unemployment Trust Fund in such manner and  
26 at such times as the commissioner may, by rule and regulation, prescribe.  
27 Such combined tax ~~and~~ shall not be deducted, in whole or in part, from  
28 the wages of individuals in such employer's employ.

29 (2) The commissioner may require any employer whose annual payroll  
30 for either of the two preceding calendar years has equaled or exceeded  
31 one hundred thousand dollars to file combined tax returns and pay

1 combined taxes owed by an electronic method approved by the commissioner,  
2 except when the employer establishes to the satisfaction of the  
3 commissioner that filing the combined tax return or payment of the tax by  
4 an electronic method would create work a hardship for ~~on~~ the employer.

5 (3) In the payment of any combined tax, a fractional part of a cent  
6 shall be disregarded unless it amounts to one-half cent or more, in which  
7 case it shall be increased to one cent. If the combined tax due for any  
8 reporting period is less than five dollars, the employer need not remit  
9 the combined tax.

10 (4 2) If two or more related corporations or limited liability  
11 companies concurrently employ the same individual and compensate such  
12 individual through a common paymaster which is one of such corporations  
13 or limited liability companies, each such corporation or limited  
14 liability company shall be considered to have paid as remuneration to  
15 such individual only the amounts actually disbursed by it to such  
16 individual and shall not be considered to have paid as remuneration to  
17 such individual amounts actually disbursed to such individual by another  
18 of such corporations or limited liability companies. An employee of a  
19 wholly owned subsidiary shall be considered to be concurrently employed  
20 by the parent corporation, company, or other entity and the wholly owned  
21 subsidiary whether or not both companies separately provide remuneration.

22 (5 3) The professional employer organization shall report and pay  
23 combined tax, penalties, and interest owed for ~~upon~~ wages earned by  
24 worksite employees under the client's employer account number using the  
25 client's combined tax rate. The client is liable for the payment of  
26 unpaid combined tax, penalties, and interest owed for ~~upon~~ wages paid to  
27 worksite employees, and the worksite employees shall be considered  
28 employees of the client for purposes of the Employment Security Law.

29 (6) The Commissioner of Labor may require by rule and regulation  
30 that each employer subject to the Employment Security Law shall submit to  
31 the commissioner quarterly wage reports on such forms and in such manner

1 as the commissioner may prescribe. The commissioner may require any  
2 employer whose annual payroll for either of the two preceding calendar  
3 years has equaled or exceeded one hundred thousand dollars to file wage  
4 reports by an electronic method approved by the commissioner, except when  
5 the employer establishes to the satisfaction of the commissioner that  
6 filing by an electronic method would create a hardship for the employer.  
7 The quarterly wage reports shall be used by the commissioner to make  
8 monetary determinations of claims for benefits.

9       Sec. 62. Section 48-648.02, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11       48-648.02 As used in sections 48-648 and 48-649 and sections 64 to  
12 67 of this act only, the term wages shall not include that part of the  
13 remuneration paid to an individual by an employer or by the predecessor  
14 of such employer with respect to employment within this or any other  
15 state during a calendar year which exceeds ~~(1) seven thousand dollars in~~  
16 ~~calendar year 2005, (2) eight thousand dollars in calendar year 2006, and~~  
17 ~~(3) nine thousand dollars in calendar year 2007 and each calendar year~~  
18 ~~thereafter~~ unless that part of the remuneration is subject to a tax under  
19 a federal law imposing a tax against which credit may be taken for  
20 contributions required to be paid into a state unemployment fund.

21       Sec. 63. Section 48-649, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23       48-649 The commissioner shall, for each calendar year, determine the  
24 combined tax rate applicable to each employer on the basis of his or her  
25 actual experience in the payment of contributions and with respect to  
26 benefits charged against his or her separate experience account, in  
27 accordance with sections 64 to 67 of this act. ~~the following~~  
28 ~~requirements:~~

29       ~~(1) The commissioner shall, by December 1 of each calendar year, and~~  
30 ~~based upon information available through the department, determine the~~  
31 ~~state unemployment insurance tax rate for the following year. The state~~

1 ~~unemployment insurance tax rate shall be zero percent if:~~

2 ~~(a) The average balance in the State Unemployment Insurance Trust~~  
3 ~~Fund at the end of any three months in the preceding calendar year is~~  
4 ~~greater than one percent of state taxable wages for the same preceding~~  
5 ~~year; or~~

6 ~~(b) The balance in the State Unemployment Insurance Trust Fund~~  
7 ~~equals or exceeds thirty percent of the average month end balance of the~~  
8 ~~state's account in the Unemployment Trust Fund for the three lowest~~  
9 ~~calendar months in the preceding year;~~

10 ~~(2)(a) If the state unemployment insurance tax rate is not zero~~  
11 ~~percent as determined in this section, the combined tax rate shall be~~  
12 ~~divided so that not less than eighty percent of the combined tax rate~~  
13 ~~equals the contribution rate and not more than twenty percent of the~~  
14 ~~combined tax rate equals the state unemployment insurance tax rate except~~  
15 ~~for employers who are assigned a combined tax rate of five and four-~~  
16 ~~tenths percent or more. For those employers, the state unemployment~~  
17 ~~insurance tax rate shall equal zero and their combined tax rate shall~~  
18 ~~equal their contribution rate.~~

19 ~~(b) When the state unemployment insurance tax rate is determined to~~  
20 ~~be zero percent pursuant to subdivision (1) of this section, the~~  
21 ~~contribution rate for all employers shall equal one hundred percent of~~  
22 ~~the combined tax rate;~~

23 ~~(3) In calendar year 2005, an employer's combined tax rate shall be~~  
24 ~~three and five-tenths percent of his or her annual payroll unless and~~  
25 ~~until (a) benefits have been payable from and chargeable to his or her~~  
26 ~~experience account throughout the preceding one calendar year and (b)~~  
27 ~~contributions have been payable to the fund and credited to his or her~~  
28 ~~experience account with respect to the two preceding calendar years.~~  
29 ~~Subject to fair and reasonable rules and regulations of the commissioner~~  
30 ~~issued with due regard for the solvency of the fund, in calendar year~~  
31 ~~2005 the combined tax rate required of each employer who meets the~~

1 ~~requirements of subdivisions (a) and (b) of this subdivision shall be~~  
2 ~~based directly on his or her contributions to and benefit experience of~~  
3 ~~his or her experience account and shall be determined by the commissioner~~  
4 ~~for each calendar year at its beginning. Such rate shall not be greater~~  
5 ~~than three and five tenths percent of his or her annual payroll if his or~~  
6 ~~her experience account exhibits a positive balance as of the beginning of~~  
7 ~~such calendar year, but for any employer who has been subject to the~~  
8 ~~payment of contributions for any two preceding calendar years, regardless~~  
9 ~~of whether such years are consecutive, and whose experience account~~  
10 ~~exhibits a negative balance as of the beginning of such calendar year,~~  
11 ~~the rate shall be greater than three and five tenths percent of his or~~  
12 ~~her annual payroll but not greater than five and four tenths percent of~~  
13 ~~his or her annual payroll until such time as the experience account~~  
14 ~~exhibits a positive balance, and thereafter the rate shall not be greater~~  
15 ~~than three and five tenths percent of his or her annual payroll. For~~  
16 ~~calendar year 2005, the standard rate shall be five and four tenths~~  
17 ~~percent of the employer's annual payroll. As used in this subdivision,~~  
18 ~~standard rate shall mean the rate from which all reduced rates are~~  
19 ~~calculated;~~

20 ~~(4)(a) Effective January 1, 2006, an employer's combined tax rate~~  
21 ~~(i) for employers other than employers engaged in the construction~~  
22 ~~industry shall be the lesser of the state's average combined tax rate as~~  
23 ~~determined pursuant to subdivisions (4)(e), (4)(f), and (4)(g) of this~~  
24 ~~section or two and five tenths percent and (ii) for employers in the~~  
25 ~~construction industry shall be the category twenty rate determined~~  
26 ~~pursuant to subdivisions (4)(e) and (4)(f) of this section, unless and~~  
27 ~~until:~~

28 ~~(A) Benefits have been payable from and chargeable to his or her~~  
29 ~~experience account throughout the preceding four calendar quarters; and~~

30 ~~(B) Wages for employment have been paid by the employer in each of~~  
31 ~~the two preceding four calendar quarter periods.~~

1           ~~For purposes of this subdivision (4)(a), employers engaged in the~~  
2 ~~construction industry means all employers primarily engaged in business~~  
3 ~~activities classified as sector 23 business activities under the North~~  
4 ~~American Industry Classification System.~~

5           ~~(b) In no event shall the combined tax rate for employers who fail~~  
6 ~~to meet the requirements of subdivision (4)(a) of this section be less~~  
7 ~~than one and twenty-five hundredths percent.~~

8           ~~(c) For any employer who has not paid wages for employment during~~  
9 ~~each of the two four-calendar-quarter periods ending on September 30 of~~  
10 ~~any year, but has paid wages for employment in any two four-calendar-~~  
11 ~~quarter periods, regardless of whether such four-calendar-quarter periods~~  
12 ~~are consecutive, such employer's combined tax rate for the following tax~~  
13 ~~year shall be:~~

14           ~~(i) The highest combined tax rate for employers with a positive~~  
15 ~~experience account balance if the employer's experience account balance~~  
16 ~~exhibits a positive balance as of September 30 of the year of rate~~  
17 ~~computation; or~~

18           ~~(ii) The standard rate if the employer's experience account exhibits~~  
19 ~~a negative balance as of September 30 of the year of rate computation.~~

20           ~~(d) Beginning with rate calculations for calendar year 2006 and each~~  
21 ~~year thereafter, the combined tax rate for employers who meet the~~  
22 ~~requirements of subdivision (4)(a) of this section shall be calculated~~  
23 ~~according to subdivisions (4)(e), (4)(f), and (4)(g) of this section and~~  
24 ~~shall be based upon the employer's experience rating record and~~  
25 ~~determined from the employer's reserve ratio, which is the percent~~  
26 ~~obtained by dividing the amount by which, if any, the employer's~~  
27 ~~contributions credited from the time the employer first or most recently~~  
28 ~~became an employer, whichever date is later, and up to and including~~  
29 ~~September 30 of the year the rate computation is made, plus any part of~~  
30 ~~the employer's contributions due for that year paid on or before October~~  
31 ~~31 of such year, exceed the employer's benefits charged during the same~~

1 ~~period, by the employer's average annual taxable payroll for the sixteen-~~  
2 ~~consecutive calendar quarter period ending September 30 of the year in~~  
3 ~~which the rate computation is made. For an employer with less than~~  
4 ~~sixteen consecutive calendar quarters of contribution experience, the~~  
5 ~~employer's average taxable payroll shall be determined based upon the~~  
6 ~~four calendar quarter periods for which contributions are payable.~~

7 ~~(e) Each eligible experience rated employer shall be assigned to one~~  
8 ~~of twenty rate categories with a corresponding experience factor as~~  
9 ~~follows:~~

10	Category	Experience Factor
11	1	0.00
12	2	0.25
13	3	0.40
14	4	0.45
15	5	0.50
16	6	0.60
17	7	0.65
18	8	0.70
19	9	0.80
20	<del>10</del>	0.90
21	<del>11</del>	0.95
22	<del>12</del>	1.00
23	<del>13</del>	1.05
24	<del>14</del>	1.10
25	<del>15</del>	1.20
26	<del>16</del>	1.35
27	<del>17</del>	1.55
28	<del>18</del>	1.80
29	<del>19</del>	2.15
30	<del>20</del>	2.60



1 ~~Eligible experience rated employers shall be assigned to rate~~  
2 ~~categories from highest to lowest according to their experience reserve~~  
3 ~~ratio with category one being assigned to accounts with the highest~~  
4 ~~reserve ratios and category twenty being assigned to accounts with the~~  
5 ~~lowest reserve ratios. Each category shall be limited to no more than~~  
6 ~~five percent of the state's total taxable payroll, except that:~~

7 ~~(i) Any employer which has a portion of its taxable wages fall into~~  
8 ~~one category and a portion into the next higher category shall be~~  
9 ~~assigned to the lower category;~~

10 ~~(ii) No employer with a reserve ratio calculated to five decimal~~  
11 ~~places equal to another employer similarly calculated shall be assigned~~  
12 ~~to a higher rate than the employer to which it has the equal reserve~~  
13 ~~ratio; and~~

14 ~~(iii) No employer with a positive experience account balance shall~~  
15 ~~be assigned to category twenty.~~

16 ~~(f) The state's reserve ratio shall be calculated by dividing the~~  
17 ~~amount available to pay benefits in the Unemployment Trust Fund and the~~  
18 ~~State Unemployment Insurance Trust Fund as of September 30, 2005, and~~  
19 ~~each September 30 thereafter, less any outstanding obligations and~~  
20 ~~amounts appropriated therefrom by the state's total wages from the four~~  
21 ~~calendar quarters ending on such September 30. For purposes of this~~  
22 ~~section, total wages means all remuneration paid by an employer in~~  
23 ~~employment. The state's reserve ratio shall be applied to the table in~~  
24 ~~this subdivision to determine the yield factor for the upcoming rate~~  
25 ~~year.~~

26 State's Reserve Ratio	-	Yield Factor
27 1.45 percent and above	=	0.70
28 1.30 percent up to but not including 1.45	=	0.75
29 1.15 percent up to but not including 1.30	=	0.80
30 1.00 percent up to but not including 1.15	=	0.90

1	<del>0.85 percent up to but not including 1.00</del>	=	<del>1.00</del>
2	<del>0.70 percent up to but not including 0.85</del>	=	<del>1.10</del>
3	<del>0.60 percent up to but not including 0.70</del>	=	<del>1.20</del>
4	<del>0.50 percent up to but not including 0.60</del>	=	<del>1.25</del>
5	<del>0.45 percent up to but not including 0.50</del>	=	<del>1.30</del>
6	<del>0.40 percent up to but not including 0.45</del>	=	<del>1.35</del>
7	<del>0.35 percent up to but not including 0.40</del>	=	<del>1.40</del>
8	<del>0.30 percent up to but not including 0.35</del>	=	<del>1.45</del>
9	<del>Below 0.30 percent</del>	=	<del>1.50</del>

10       ~~Once the yield factor for the upcoming rate year has been~~  
11 ~~determined, it is multiplied by the amount of unemployment benefits paid~~  
12 ~~from combined tax during the four calendar quarters ending September 30~~  
13 ~~of the preceding year. The resulting figure is the planned yield for the~~  
14 ~~rate year. The planned yield is divided by the total taxable wages for~~  
15 ~~the four calendar quarters ending September 30 of the previous year and~~  
16 ~~carried to four decimal places to create the average combined tax rate~~  
17 ~~for the rate year.~~

18       ~~(g) The average combined tax rate is assigned to rate category~~  
19 ~~twelve as established in subdivision (4)(e) of this section. Rates for~~  
20 ~~each of the remaining nineteen categories are determined by multiplying~~  
21 ~~the average combined tax rate by the experience factor associated with~~  
22 ~~each category and carried to four decimal places. Employers who are~~  
23 ~~delinquent in filing their combined tax reports as of October 31 of any~~  
24 ~~year shall be assigned to category twenty for the following calendar year~~  
25 ~~unless the delinquency is corrected prior to December 31 of the year of~~  
26 ~~rate calculation.~~

27       ~~(h) As used in this subdivision (4) of this section, standard rate~~  
28 ~~means the rate assigned to category twenty for that year. For calendar~~  
29 ~~years 2006 and thereafter, the standard rate shall be not less than five~~  
30 ~~and four-tenths percent of the employer's annual taxable payroll;~~

1           ~~(5) Any employer may at any time make voluntary contributions up to~~  
2 ~~the amount necessary to qualify for one rate category reduction,~~  
3 ~~additional to the required contributions, to the fund to be credited to~~  
4 ~~his or her account. Voluntary contributions received after March 10,~~  
5 ~~2005, for rate year 2005 or January 10 for rate year 2006 and thereafter~~  
6 ~~shall not be used in rate calculations for the same calendar year;~~

7           ~~(6) As used in sections 48-648 to 48-654, the term payroll means the~~  
8 ~~total amount of wages during a calendar year, except as otherwise~~  
9 ~~provided in section 48-654, by which the combined tax was measured; and~~

10           ~~(7)(a) The state or any of its instrumentalities shall make payments~~  
11 ~~in lieu of contributions in an amount equal to the full amount of regular~~  
12 ~~benefits plus one-half of the amount of extended benefits paid during~~  
13 ~~each calendar quarter that is attributable to service in employment of~~  
14 ~~the state or any of its instrumentalities. The commissioner after the end~~  
15 ~~of each calendar quarter shall notify any state instrumentality or other~~  
16 ~~public employer of the amount of regular benefits and one-half the amount~~  
17 ~~of extended benefits paid that are attributable to service in its~~  
18 ~~employment and the instrumentality or public employer so notified shall~~  
19 ~~reimburse the fund within thirty days after receipt of such notice. For~~  
20 ~~all tax years beginning before January 1, 2010, the commissioner may~~  
21 ~~require that any employer whose annual payroll for either of the two~~  
22 ~~preceding calendar years has equaled or exceeded five hundred thousand~~  
23 ~~dollars to pay the reimbursement by an electronic method approved by the~~  
24 ~~commissioner, except when the employer establishes to the satisfaction of~~  
25 ~~the commissioner that payment of the reimbursement by an electronic~~  
26 ~~method would work a hardship on the employer. For all tax years beginning~~  
27 ~~on or after January 1, 2010, the commissioner may require any employer~~  
28 ~~whose annual payroll for either of the two preceding calendar years has~~  
29 ~~equaled or exceeded one hundred thousand dollars to pay the reimbursement~~  
30 ~~by an electronic method approved by the commissioner, except when the~~  
31 ~~employer establishes to the satisfaction of the commissioner that payment~~

1 of the reimbursement by an electronic method would work a hardship on the  
2 employer.

3 ~~(b) After December 31, 1977, the state or any of its political~~  
4 ~~subdivisions and any instrumentality of one or more of the foregoing or~~  
5 ~~any other governmental entity for which services in employment as is~~  
6 ~~provided by subdivision (4)(a) of section 48-604 are performed shall be~~  
7 ~~required to pay contributions and after December 31, 1996, combined tax~~  
8 ~~on wages paid for services rendered in its or their employment on the~~  
9 ~~same basis as any other employer who is liable for the payment of~~  
10 ~~combined tax under the Employment Security Law, unless the state or any~~  
11 ~~political subdivision thereof and any instrumentality of one or more of~~  
12 ~~the foregoing or any other governmental entity for which such services~~  
13 ~~are performed files with the commissioner its written election not later~~  
14 ~~than January 31, 1978, or if such employer becomes subject to this~~  
15 ~~section after January 1, 1978, not later than thirty days after such~~  
16 ~~subjectivity begins, to become liable to make payments in lieu of~~  
17 ~~contributions in an amount equal to the full amount of regular benefits~~  
18 ~~plus one-half of the amount of extended benefits paid during each~~  
19 ~~calendar quarter that is attributable to service in employment of such~~  
20 ~~electing employer prior to December 31, 1978, and in an amount equal to~~  
21 ~~the full amount of regular benefits plus the full amount of extended~~  
22 ~~benefits paid during each calendar quarter that is attributable to~~  
23 ~~service in employment of such electing employer after January 1, 1979.~~  
24 ~~Eligible employers electing to make payments in lieu of contributions~~  
25 ~~shall not be liable for state unemployment insurance tax payments. The~~  
26 ~~commissioner, after the end of each calendar quarter, shall notify any~~  
27 ~~such employer that has so elected of the amount of benefits for which it~~  
28 ~~is liable to pay pursuant to its election that have been paid that are~~  
29 ~~attributable to service in its employment and the employer so notified~~  
30 ~~shall reimburse the fund within thirty days after receipt of such notice.~~

31 ~~(c) Any employer which makes an election in accordance with~~

~~1 subdivision (b) of this subdivision to become liable for payments in lieu  
2 of contributions shall continue to be liable for payments in lieu of  
3 contributions for all benefits paid based upon wages paid for service in  
4 employment of such employer while such election is effective and such  
5 election shall continue until such employer files with the commissioner,  
6 not later than December 1 of any calendar year, a written notice  
7 terminating its election as of December 31 of that year and thereafter  
8 such employer shall again be liable for the payment of contributions and  
9 for the reimbursement of such benefits as may be paid based upon wages  
10 paid for services in employment of such employer while such election was  
11 effective.~~

12 Sec. 64. (1) By December 1 of each calendar year, the commissioner  
13 shall determine the state unemployment insurance tax rate for the  
14 following year based on information available through the department. The  
15 state unemployment insurance tax rate shall be zero percent if:

16 (a) The average balance in the State Unemployment Insurance Trust  
17 Fund at the end of any three months in the preceding calendar year is  
18 greater than one percent of state taxable wages for the same preceding  
19 year; or

20 (b) The balance in the State Unemployment Insurance Trust Fund  
21 equals or exceeds thirty percent of the average month end balance of the  
22 state's account in the Unemployment Trust Fund for the three lowest  
23 calendar months in the preceding year.

24 (2) If the state unemployment insurance tax rate is determined to be  
25 zero percent pursuant to subsection (1) of this section, the contribution  
26 rate for all employers shall equal one hundred percent of the combined  
27 tax rate.

28 (3) If the state unemployment insurance tax rate is not zero percent  
29 as determined in this section, the combined tax rate shall be divided so  
30 that not less than eighty percent of the combined tax rate equals the  
31 contribution rate and not more than twenty percent of the combined tax

1 rate equals the state unemployment insurance tax rate except for  
2 employers who are assigned a combined tax rate of five and four-tenths  
3 percent or more. For those employers, the state unemployment insurance  
4 tax rate shall equal zero and their combined tax rate shall equal their  
5 contribution rate.

6       Sec. 65. (1) Until benefits have been payable from and chargeable  
7 to an employer's experience account throughout the preceding four  
8 calendar quarters and wages for employment have been paid by the employer  
9 in each of the two preceding four-calendar-quarter periods, the  
10 employer's combined tax rate shall be:

11       (a) For employers not engaged in the construction industry, the  
12 lesser of the value of the state's average combined tax rate as  
13 determined pursuant to section 66 of this act or two and five-tenths  
14 percent; and

15       (b) For employers engaged in the construction industry, the value of  
16 the category twenty rate determined pursuant to section 66 of this act.

17       (2) In no event shall the combined tax rate under subsection (1) of  
18 this section be less than one and twenty-five hundredths percent.

19       (3) For any employer who has not paid wages for employment during  
20 each of the two preceding four-calendar-quarter periods ending on  
21 September 30, but has paid wages for employment in any two four-calendar-  
22 quarter periods, regardless of whether such four-calendar-quarter periods  
23 are consecutive, such employer's combined tax rate for the following tax  
24 year shall be:

25       (a) The highest combined tax rate for employers with a positive  
26 experience account balance if the employer's experience account balance  
27 exhibits a positive balance as of September 30 of the year of rate  
28 computation; or

29       (b) The standard rate if the employer's experience account exhibits  
30 a negative balance as of September 30 of the year of rate computation.

31       Sec. 66. (1) Once benefits have been payable from and chargeable to

1 an employer's experience account throughout the preceding four calendar  
2 quarters and wages for employment have been paid by the employer in each  
3 of the two preceding four-calendar-quarter periods, the employer's  
4 combined tax rate shall be calculated according to this section. The  
5 combined tax rate shall be based upon the employer's experience rating  
6 record and determined from the employer's reserve ratio.

7 (2) The employer's reserve ratio is the percent obtained by dividing  
8 (a) the amount by which the employer's contributions credited from the  
9 time the employer first or most recently became an employer, whichever  
10 date is later, and up to and including September 30 of the year the rate  
11 computation is made, plus any part of the employer's contributions due  
12 for that year paid on or before October 31 of such year, exceed the  
13 employer's benefits charged during the same period, by (b) the employer's  
14 average annual taxable payroll for the sixteen-consecutive-calendar-  
15 quarter period ending September 30 of the year in which the rate  
16 computation is made. For an employer with less than sixteen consecutive  
17 calendar quarters of contribution experience, the employer's average  
18 taxable payroll shall be determined based upon the four-calendar-quarter  
19 periods for which contributions were payable.

20 (3) Each eligible experience rated employer shall be assigned to one  
21 of twenty rate categories with a corresponding experience factor as  
22 follows:

	<u>Category</u>	<u>Experience Factor</u>
23		
24	<u>1</u>	<u>0.00</u>
25	<u>2</u>	<u>0.25</u>
26	<u>3</u>	<u>0.40</u>
27	<u>4</u>	<u>0.45</u>
28	<u>5</u>	<u>0.50</u>
29	<u>6</u>	<u>0.60</u>
30	<u>7</u>	<u>0.65</u>

1	<u>8</u>	<u>0.70</u>
2	<u>9</u>	<u>0.80</u>
3	<u>10</u>	<u>0.90</u>
4	<u>11</u>	<u>0.95</u>
5	<u>12</u>	<u>1.00</u>
6	<u>13</u>	<u>1.05</u>
7	<u>14</u>	<u>1.10</u>
8	<u>15</u>	<u>1.20</u>
9	<u>16</u>	<u>1.35</u>
10	<u>17</u>	<u>1.55</u>
11	<u>18</u>	<u>1.80</u>
12	<u>19</u>	<u>2.15</u>
13	<u>20</u>	<u>2.60</u>

14 Eligible experience rated employers shall be assigned to rate  
15 categories from highest to lowest according to their experience reserve  
16 ratio, with category one assigned to accounts with the highest reserve  
17 ratios and category twenty assigned to accounts with the lowest reserve  
18 ratios. Each category shall be limited to no more than five percent of  
19 the state's total taxable payroll, except that:

20 (a) Any employer with a portion of its taxable wages falling into  
21 two consecutive categories shall be assigned to the lower category;

22 (b) No employer with a reserve ratio calculated to five decimal  
23 places equal to the similarly calculated reserve ratio of another  
24 employer shall be assigned to a higher rate than the employer to which it  
25 has the equal reserve ratio; and

26 (c) No employer with a positive experience account balance shall be  
27 assigned to category twenty.

28 (4) The state's reserve ratio shall be calculated annually by  
29 dividing the amount available to pay benefits in the Unemployment Trust  
30 Fund and the State Unemployment Insurance Trust Fund as of September 30,



1 less any outstanding obligations and amounts appropriated from those  
2 funds, by the state's total wages from the four calendar quarters ending  
3 on September 30. For purposes of this section, total wages means all  
4 remuneration paid by an employer in employment. The state's reserve ratio  
5 shall be applied to the table in this subsection to determine the yield  
6 factor for the upcoming rate year.

7 <u>State's Reserve Ratio</u>		8 <u>Yield Factor</u>
9 <u>1.45 percent and above</u>	≡	10 <u>0.70</u>
11 <u>1.30 percent up to but not including 1.45</u>	≡	12 <u>0.75</u>
13 <u>1.15 percent up to but not including 1.30</u>	≡	14 <u>0.80</u>
15 <u>1.00 percent up to but not including 1.15</u>	≡	16 <u>0.90</u>
17 <u>0.85 percent up to but not including 1.00</u>	≡	18 <u>1.00</u>
19 <u>0.70 percent up to but not including 0.85</u>	≡	20 <u>1.10</u>
21 <u>0.60 percent up to but not including 0.70</u>	≡	22 <u>1.20</u>
23 <u>0.50 percent up to but not including 0.60</u>	≡	24 <u>1.25</u>
25 <u>0.45 percent up to but not including 0.50</u>	≡	26 <u>1.30</u>
27 <u>0.40 percent up to but not including 0.45</u>	≡	28 <u>1.35</u>
29 <u>0.35 percent up to but not including 0.40</u>	≡	30 <u>1.40</u>
31 <u>0.30 percent up to but not including 0.35</u>	≡	<u>1.45</u>
32 <u>Below 0.30 percent</u>	≡	<u>1.50</u>

33 Once the yield factor for the upcoming rate year has been  
34 determined, it is multiplied by the amount of unemployment benefits paid  
35 from combined tax during the four calendar quarters ending September 30  
36 of the preceding year. The resulting figure is the planned yield for the  
37 rate year. The planned yield is divided by the total taxable wages for  
38 the four calendar quarters ending September 30 of the previous year and  
39 carried to four decimal places to create the average combined tax rate  
40 for the rate year.

41 (5) The average combined tax rate is assigned to rate category  
42 twelve as established in subsection (3) of this section. Rates for each

1 of the remaining nineteen categories are determined by multiplying the  
2 average combined tax rate by the experience factor associated with each  
3 category and carried to four decimal places. Employers who are delinquent  
4 in filing their combined tax reports as of October 31 of any year shall  
5 be assigned to category twenty for the following calendar year unless the  
6 delinquency is corrected prior to December 31 of the year of rate  
7 calculation.

8 (6) In addition to required contributions, an employer may make  
9 voluntary contributions to the fund to be credited to his or her account.  
10 Voluntary contributions by employers may be made up to the amount  
11 necessary to qualify for one rate category reduction. Voluntary  
12 contributions received after January 10 shall not be used in rate  
13 calculations for the same calendar year.

14 (7) As used in sections 48-648 to 48-654 and sections 64 to 67 of  
15 this act, the term payroll means the total amount of wages during a  
16 calendar year, except as otherwise provided in section 48-654, by which  
17 the combined tax was measured.

18 Sec. 67. (1) The state or any of its political subdivisions and any  
19 instrumentality of one or more of the foregoing or any other governmental  
20 entity for which services in employment as provided in subdivision (4)(a)  
21 of section 48-604 are performed shall be required to pay combined tax on  
22 wages paid for services rendered in its or their employment on the same  
23 basis as any other employer who is liable for the payment of combined tax  
24 under the Employment Security Law, unless the state or any political  
25 subdivision thereof and any instrumentality of one or more of the  
26 foregoing or any other governmental entity for which such services are  
27 performed files with the commissioner its written election not later than  
28 thirty days after such employer becomes subject to this section to become  
29 liable to make payments in lieu of contributions in an amount equal to  
30 the full amount of regular benefits plus the full amount of extended  
31 benefits paid during each calendar quarter that is attributable to

1 service in employment of such electing employer.

2 (2) Eligible employers electing to make payments in lieu of  
3 contributions shall not be liable for combined tax payments.

4 (3) The commissioner, after the end of each calendar quarter, shall  
5 notify any such employer that has elected to make payments in lieu of  
6 contributions of the amount of benefits for which it is liable to pay  
7 pursuant to its election that have been paid that are attributable to  
8 service in its employment and the employer so notified shall reimburse  
9 the fund within thirty days after receipt of such notice.

10 (4) Any employer which makes an election in accordance with this  
11 section to become liable for payments in lieu of contributions shall  
12 continue to be liable for payments in lieu of contributions for all  
13 benefits paid based upon wages paid for service in employment of such  
14 employer while such election is effective. Any such election shall  
15 continue until such employer files with the commissioner, not later than  
16 December 1 of any calendar year, a written notice terminating its  
17 election as of December 31 of that year. Upon termination of the  
18 election, such employer shall again be liable for the payment of  
19 contributions and for the reimbursement of such benefits as may be paid  
20 based upon wages paid for services in employment of such employer while  
21 such election was effective.

22 (5) The commissioner may require any employer subject to this  
23 section whose annual payroll for either of the two preceding calendar  
24 years has equaled or exceeded one hundred thousand dollars to pay the  
25 amount owed pursuant to this section by an electronic method approved by  
26 the commissioner, except when the employer establishes to the  
27 satisfaction of the commissioner that payment by an electronic method  
28 would create a hardship for the employer.

29 Sec. 68. Section 48-650, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 48-650 The commissioner shall determine the rate of combined tax

1 applicable to each employer pursuant to section 48-649 and sections 64 to  
2 67 of this act and may determine, at any time during the year, whether  
3 services performed by an individual were employment or for an employer.  
4 Any such determination shall become conclusive and binding upon the  
5 employer unless, within thirty days after the prompt mailing of notice  
6 thereof to his or her last-known address or in the absence of mailing  
7 within thirty days after the delivery of such notice, the employer files  
8 an appeal with the department in accordance with rules and regulations  
9 adopted and promulgated by the commissioner ~~an appeal tribunal~~. No  
10 employer shall have standing, in any proceeding involving his or her  
11 combined tax rate or combined tax liability, to contest the chargeability  
12 to his or her account of any benefits paid in accordance with a  
13 determination, redetermination, or decision pursuant to sections 48-629  
14 to 48-644 except upon the ground that the services on the basis of which  
15 such benefits were found to be chargeable did not constitute services  
16 performed in employment for him or her and only in the event that he or  
17 she was not a party to such determination, redetermination, or decision  
18 or to any other proceedings under the Employment Security Law in which  
19 the character of such services was determined. A full and complete record  
20 shall be kept of all proceedings in connection with such hearing. All  
21 testimony at any such hearing shall be recorded but need not be  
22 transcribed unless there is a further appeal. The employer shall be  
23 promptly notified of a hearing officer's ~~the appeal tribunal's~~ decision  
24 which shall become final unless the employer or the commissioner appeals  
25 within thirty days after the date of service of the decision of the  
26 hearing officer ~~appeal tribunal~~. The appeal shall otherwise be governed  
27 by the Administrative Procedure Act.

28       Sec. 69. Section 48-651, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30       48-651 (1) The commissioner may provide for the following by rule  
31 and regulation:

1           (a) Periodic ~~for periodic~~ notification to employers of benefits paid  
2 and chargeable to their accounts or of the status of such accounts; and

3           (b) Notification ~~, and for notification~~ to all base period employers  
4 of any individual of the establishment of such individual's benefit year.

5           (2) Any ~~, and any~~ such notification, in the absence of an  
6 application for redetermination filed in such manner and within such  
7 period as the commissioner may prescribe, shall become conclusive and  
8 binding upon the employer for all purposes. Such redeterminations, made  
9 after notice and opportunity for hearing, and the commissioner's findings  
10 of fact in connection therewith may be introduced in any subsequent  
11 administrative or judicial proceedings involving the determination of the  
12 combined tax rate of any employer for any calendar year.

13           Sec. 70. Section 48-652, Revised Statutes Cumulative Supplement,  
14 2014, is amended to read:

15           48-652 (1)(a) A separate experience account shall be established for  
16 each employer who is liable for payment of combined tax contributions.  
17 Whenever and wherever in the Employment Security Law the terms reserve  
18 account or experience account are used, unless the context clearly  
19 indicates otherwise, such terms shall be deemed interchangeable and  
20 synonymous and reference to either of such accounts shall refer to and  
21 also include the other.

22           (b) A separate reimbursement account shall be established for each  
23 employer who is liable for payments in lieu of contributions. All  
24 benefits paid with respect to service in employment for such employer  
25 shall be charged to his or her reimbursement account, and such employer  
26 shall be billed for and shall be liable for the payment of the amount  
27 charged when billed by the commissioner. Payments in lieu of  
28 contributions received by the commissioner on behalf of each such  
29 employer shall be credited to such employer's reimbursement account, and  
30 two or more employers who are liable for payments in lieu of  
31 contributions may jointly apply to the commissioner for establishment of

1 a group account for the purpose of sharing the cost of benefits paid that  
2 are attributable to service in the employ of such employers. The  
3 commissioner shall adopt and promulgate ~~prescribe~~ such rules and  
4 regulations as he or she deems necessary with respect to applications for  
5 establishment, maintenance, and termination of group accounts authorized  
6 by this subdivision.

7 (2) All contributions paid by an employer shall be credited to the  
8 experience account of such employer. State unemployment insurance tax  
9 payments shall not be credited to the experience account of each  
10 employer. Partial payments of combined tax shall be credited so that at  
11 least eighty percent of the combined tax payment excluding interest and  
12 penalty is credited first to contributions due. ~~In addition to~~  
13 ~~contributions credited to the experience account, each employer's account~~  
14 ~~shall be credited as of June 30 of each calendar year with interest at a~~  
15 ~~rate determined by the commissioner based on the average annual interest~~  
16 ~~rate paid by the Secretary of the Treasury of the United States of~~  
17 ~~America upon the state's account in the Unemployment Trust Fund for the~~  
18 ~~preceding calendar year multiplied by the balance in his or her~~  
19 ~~experience account at the beginning of such calendar year. If the total~~  
20 ~~credits as of such date to all employers' experience accounts are equal~~  
21 ~~to or greater than ninety percent of the total amount in the Unemployment~~  
22 ~~Compensation Fund, no interest shall be credited for that year to any~~  
23 ~~employer's account.~~ Contributions with respect to prior years which are  
24 received on or before January 31 of any year shall be considered as  
25 having been paid at the beginning of the calendar year. All voluntary  
26 contributions which are received on or before January 10 of any year  
27 shall be considered as having been paid at the beginning of the calendar  
28 year.

29 (3)(a) Each experience account shall be charged only for benefits  
30 based upon wages paid by such employer. No benefits shall be charged to  
31 the experience account of any employer if:

1 (i) Such ~~such~~ benefits were paid on the basis of a period of  
2 employment from which the claimant (A) left work voluntarily without good  
3 cause, (B) left work voluntarily due to a nonwork-connected illness or  
4 injury, (C) left work voluntarily with good cause to escape abuse as  
5 defined in section 42-903 between household members as provided in  
6 subdivision (1) of section 43 of this act 48-628.01, (D) left work from  
7 which he or she was discharged for misconduct connected with his or her  
8 work, (E) left work voluntarily and is entitled to unemployment benefits  
9 without disqualification in accordance with subdivision (3) or (5) of  
10 section 43 of this act 48-628.01, or (F) was involuntarily separated from  
11 employment and such benefits were paid pursuant to section 47 of this  
12 act; 48-628.05, and

13 (ii) The ~~the~~ employer has filed timely notice of the facts on which  
14 such exemption is claimed in accordance with rules and regulations  
15 adopted and promulgated ~~prescribed~~ by the commissioner. ~~No benefits shall~~  
16 ~~be charged to the experience account of any employer if such benefits~~  
17 ~~were paid on the basis of wages paid in the base period that are wages~~  
18 ~~for insured work solely by reason of subdivision (5)(c)(iii) of section~~  
19 ~~48-627.~~

20 (b) No benefits shall be charged to the experience account of any  
21 employer if such benefits were paid during a week when the individual was  
22 participating in training approved under section 236(a)(1) of the federal  
23 Trade Act of 1974, 19 U.S.C. 2296(a)(1).

24 (c) ~~b~~) Each reimbursement account shall be charged only for benefits  
25 paid that were based upon wages paid by such employer in the base period  
26 that were wages for insured work solely by reason of section 29 of this  
27 act subdivision (5) of section 48-627.

28 (d)(i) ~~(e)~~ Benefits paid to an eligible individual shall be charged  
29 against the account of his or her most recent employers within his or her  
30 base period against whose accounts the maximum charges hereunder have not  
31 previously been made in the inverse chronological order in which the

1 employment of such individual occurred. The maximum amount so charged  
2 against the account of any employer, other than an employer for which  
3 services in employment as provided in subdivision (4)(a) of section  
4 48-604 are performed, shall not exceed the total benefit amount to which  
5 such individual was entitled as set out in section 48-626 with respect to  
6 base period wages of such individual paid by such employer plus one-half  
7 the amount of extended benefits paid to such eligible individual with  
8 respect to base period wages of such individual paid by such employer.  
9 The commissioner shall adopt and promulgate ~~by~~ rules and regulations  
10 determining ~~prescribe~~ the manner in which benefits shall be charged  
11 against the account of several employers for whom an individual performed  
12 employment during the same quarter or during the same base period.

13 (ii) Any benefit check duly issued and delivered or mailed to a  
14 claimant and not presented for payment within one year from the date of  
15 its issue may be invalidated and the amount thereof credited to the  
16 Unemployment Compensation Fund, except that a substitute check may be  
17 issued and charged to the fund on proper showing at any time within the  
18 year next following. Any charge made to an employer's account for any  
19 such invalidated check shall stand as originally made.

20 (4)(a) An employer's experience account shall be ~~deemed to be~~  
21 terminated one calendar year after such employer has ceased to be subject  
22 to the Employment Security Law, except that if the commissioner finds  
23 that an employer's business is closed solely because ~~of the entrance of~~  
24 one or more of the owners, officers, partners, or limited liability  
25 company members or the majority stockholder entered into the armed forces  
26 of the United States, or of any of its allies, ~~after July 1, 1950,~~ such  
27 employer's account shall not be terminated and, if the business is  
28 resumed within two years after the discharge or release from active duty  
29 in the armed forces of such person or persons, the employer's experience  
30 account shall be deemed to have been continuous throughout such period.

31 (b) An experience account terminated pursuant to this subsection



1 shall be reinstated if:

2 (i) ~~The the~~ employer becomes subject again to the Employment  
3 Security Law within one calendar year after termination of such  
4 experience account;

5 (ii) ~~The and the~~ employer makes a written application for  
6 reinstatement of such experience account to the commissioner within two  
7 calendar years after termination of such experience account; and

8 (iii ii) ~~The the~~ commissioner finds that the employer is operating  
9 substantially the same business as prior to the termination of such  
10 experience account.

11 (5) All money in the Unemployment Compensation Fund shall be kept  
12 mingled and undivided. In no case shall the ~~The~~ payment of benefits to an  
13 individual ~~shall in no case~~ be denied or withheld because the experience  
14 account of any employer does not have a total of contributions paid in  
15 excess of benefits charged to such experience account.

16 ~~(6) A contributory or reimbursable employer shall be relieved of~~  
17 ~~charges if the employer was previously charged for wages and the same~~  
18 ~~wages are being used a second time to establish a new claim as a result~~  
19 ~~of the October 1, 1988, change in the base period.~~

20 (6 7) If an individual's base period wage credits represent part-  
21 time employment for a contributory employer and the contributory employer  
22 continues to employ the individual to the same extent as during the base  
23 period, then the contributory employer's experience account shall not be  
24 charged if the contributory employer has filed timely notice of the facts  
25 on which such exemption is claimed in accordance with rules and  
26 regulations adopted and promulgated ~~prescribed~~ by the commissioner.

27 (7 8) If a contributory employer responds to the department's  
28 request for information within the time period set forth in subsection  
29 (1) of section 48-632 and provides accurate information as known to the  
30 employer at the time of the response, the employer's experience account  
31 shall not be charged if the individual's separation from employment is

1 voluntary and without good cause as determined under section 42 of this  
2 act subdivision (1) of section 48-628.

3 Sec. 71. Section 48-654, Revised Statutes Supplement, 2015, is  
4 amended to read:

5 48-654 (1) Subject to section 48-654.01, any employer that acquires  
6 the organization, trade, or business, or substantially all the assets  
7 thereof, of another employer shall immediately notify the commissioner of  
8 the acquisition thereof, and may, pursuant to rules and regulations  
9 adopted and promulgated ~~prescribed~~ by the commissioner, assume the  
10 position of such acquired employer with respect to the resources and  
11 liabilities of such acquired employer's experience account as if no  
12 change with respect to such acquired employer's experience account has  
13 occurred.

14 (2) The commissioner may provide by rule and regulation for partial  
15 transfers of experience accounts, except that such partial transfers of  
16 accounts shall be construed to allow computation and fixing of  
17 contribution rates only where an employer has transferred at any time a  
18 definable and segregable portion of his or her payroll and business to a  
19 transferee-employer.

20 (3) For an acquisition which occurs during either of the first two  
21 calendar quarters of a calendar year or during the fourth quarter of the  
22 preceding calendar year, a new rate of contributions, payable by the  
23 transferee-employer with respect to wages paid by him or her after  
24 midnight of the last day of the calendar quarter in which such  
25 acquisition occurs and prior to midnight of the following September 30,  
26 shall be computed in accordance with this section. For the purpose of  
27 computing such new rate of contributions, the computation date with  
28 respect to any such acquisition shall be September 30 of the preceding  
29 calendar year and the term payroll shall mean the total amount of wages  
30 by which contributions to the transferee's account and to the  
31 transferor's account were measured for four calendar quarters ending

1 September 30 preceding the computation date.

2 Sec. 72. Section 48-654.01, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 48-654.01 (1) For purposes of this section:

5 (a) Knowingly means having actual knowledge of or acting with  
6 deliberate ignorance or reckless disregard of the prohibition involved;

7 (b) Person means an individual, a partnership, a limited liability  
8 company, a corporation, or any other legally recognized entity;

9 (c) Trade or business includes the employer's workforce; and

10 (d) Violates or attempts to violate includes intent to evade,  
11 misrepresentation, or willful nondisclosure.

12 (2) Notwithstanding any other provision of law, the following shall  
13 apply regarding assignment of combined tax rates and transfer of an  
14 employer's experience account:

15 (a) If an employer transfers its trade or business, or a portion  
16 thereof, to another employer and, at the time of the transfer, there is  
17 substantially common ownership, management, or control of the two  
18 employers, then the employer's experience account attributable to the  
19 transferred trade or business shall be transferred to the employer to  
20 whom such business is transferred. The rates of both employers shall be  
21 recalculated in accordance with section 48-654. The transfer of some or  
22 all of an employer's workforce to another employer shall be considered a  
23 transfer of trade or business when, as the result of such transfer, the  
24 transferring employer no longer performs trade or business with respect  
25 to the transferred workforce and such trade or business is performed by  
26 the employer to whom the workforce is transferred. If, following a  
27 transfer of experience under this subdivision, the commissioner  
28 determines that a substantial purpose of the transfer of trade or  
29 business was to obtain a lower combined tax rate, then the experience  
30 rating accounts of the employers involved shall be combined into a single  
31 account and a single rate assigned to such account; or

1 (b) Whenever a person is not an employer at the time it acquires the  
2 trade or business of an employer, the employer's experience account of  
3 the acquired business shall not be transferred to such person if the  
4 commissioner finds that the business was acquired solely or primarily for  
5 the purpose of obtaining a lower combined tax rate. Instead, such person  
6 shall be assigned the new employer combined tax rate under section 48-649  
7 and sections 64 to 67 of this act. In determining whether the business  
8 was acquired solely or primarily for the purpose of obtaining a lower  
9 combined tax rate, the commissioner shall use objective factors which may  
10 include:

11 (i) The ~~the~~ cost of acquiring the business;

12 (ii) Whether ~~whether~~ the person continued the business enterprise  
13 of the acquired business;

14 (iii) How ~~how~~ long such business enterprise was continued; or

15 (iv) Whether ~~whether~~ a substantial number of new employees were  
16 hired for performance of duties unrelated to the business activity  
17 conducted prior to the acquisition.

18 (3)(a) If a person knowingly violates or attempts to violate this  
19 section, or if a person knowingly advises another person in a way that  
20 results in a violation of this section and:

21 (i) The person is an employer, such employer shall be assigned the  
22 highest combined tax rate assignable under section 48-649 and sections 64  
23 to 67 of this act for the rate year during which the violation or  
24 attempted violation occurred and for the three rate years immediately  
25 following such rate year. However, if the person's business is already at  
26 the highest combined tax rate or if the amount of increase in the  
27 combined tax rate would be less than two percent, then a penalty combined  
28 tax rate of two percent of taxable wages shall be imposed for the rate  
29 year during which the violation or attempted violation occurred and for  
30 the three rate years immediately following such year; or

31 (ii) The person is not an employer, such person shall be subject to

1 a civil penalty of not more than five thousand dollars.

2 (b) In addition to any civil penalties that may apply under this  
3 subsection, such person shall be guilty of a Class IV felony.

4 (4) The commissioner shall establish procedures to identify the  
5 transfer or acquisition of a business for purposes of evading combined  
6 tax liability.

7 Sec. 73. Section 48-655, Revised Statutes Cumulative Supplement,  
8 2014, is amended to read:

9 48-655 (1) Combined taxes or payments in lieu of contributions  
10 unpaid on the date on which they are due and payable, as prescribed by  
11 the commissioner, shall bear interest at the rate of one and one-half  
12 percent per month from such date until payment, plus accrued interest, is  
13 received by the commissioner, except that no interest shall be charged  
14 subsequent to the date of the erroneous payment of an amount equal to the  
15 amount of the delayed payment into the unemployment trust fund of another  
16 state or to the federal government. Interest collected pursuant to this  
17 section shall be paid in accordance with subdivision (1)(b) of section  
18 48-621. If, after due notice, any employer defaults in any payment of  
19 combined taxes or payments in lieu of contributions or interest thereon,  
20 the amount due may be collected (a) by civil action in the name of the  
21 commissioner and the employer adjudged in default shall pay the costs of  
22 such action, (b) by setoff against any state income tax refund due the  
23 employer pursuant to sections 77-27,197 to 77-27,209, or (c) as provided  
24 in subsection (2) of this section. Civil actions brought under this  
25 section to collect combined taxes or interest thereon or payments in lieu  
26 of contributions or interest thereon from an employer shall be heard by  
27 the court at the earliest possible date and shall be entitled to  
28 preference upon the calendar of the court over all other civil actions  
29 except petitions for judicial review under section 48-638.

30 (2) The commissioner may recover a covered unemployment compensation  
31 debt, as defined in 26 U.S.C. 6402, by setoff against a liable party's

1 ~~person's~~ federal income tax refund. Such setoff shall be made in  
2 accordance with such section and United States Treasury regulations and  
3 guidelines adopted pursuant thereto. The commissioner shall notify the  
4 debtor that the commissioner plans to recover the debt through setoff  
5 against any federal income tax refund, and the debtor shall be given  
6 sixty days to present evidence that all or part of the liability is  
7 either not legally enforceable or is not a covered unemployment  
8 compensation debt. The commissioner shall review any evidence presented  
9 and determine that the debt is legally enforceable and is a covered  
10 unemployment compensation debt before proceeding further with the offset.  
11 The amount recovered, less any administrative fees charged by the United  
12 States Treasury, shall be credited to the debt owed. Any determination  
13 rendered under this subsection that the liable party's ~~person's~~ federal  
14 income tax refund is not subject to setoff does not require the  
15 commissioner to amend the commissioner's initial determination that  
16 formed the basis for the proposed setoff.

17 Sec. 74. Section 48-656, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 48-656 (1) If any employer fails to file a report or return required  
20 by the commissioner for the determination of combined taxes, the  
21 commissioner may make such reports or returns or cause them to be made  
22 and determine the combined taxes payable, on the basis of such  
23 information as he or she may be able to obtain, and shall collect the  
24 combined taxes as determined together with any interest thereon due under  
25 section 48-655. The commissioner shall immediately notify the employer of  
26 the assessment, in writing, by registered or certified mail, in the usual  
27 course, and such assessment shall be final unless the employer protests  
28 such assessment within fifteen days after the mailing of the notice. If  
29 the employer protests such assessment, the employer shall have an  
30 opportunity to be heard by a hearing officer ~~an appeal tribunal~~ upon  
31 written request therefor. After the hearing, the hearing officer ~~appeal~~

1 ~~tribunal~~ shall immediately notify the employer in writing of his or her  
2 ~~its~~ decision, and the assessment, if any, shall be final upon issuance of  
3 such notice.

4 (2) If any employer files a report or return required by the  
5 commissioner for the determination of combined taxes but fails to pay all  
6 or some part of the combined taxes actually due for the reported period,  
7 the commissioner may determine the combined taxes actually payable on the  
8 basis of such information as he or she may be able to obtain and shall  
9 collect the combined taxes as determined together with any interest due  
10 under section 48-655. The commissioner shall immediately notify the  
11 employer of the assessment, in writing by registered or certified mail in  
12 the usual course, and such assessment shall be final unless the employer  
13 protests such assessment within fifteen days after the mailing of the  
14 notice. If the employer protests such assessment, the employer shall have  
15 an opportunity to be heard by a hearing officer ~~an appeal tribunal~~ upon a  
16 written request therefor. After the hearing, the hearing officer ~~appeal~~  
17 ~~tribunal~~ shall immediately notify the employer in writing of his or her  
18 ~~its~~ decision and the assessment, if any, shall be final upon issuance of  
19 such notice.

20 (3) ~~Any Beginning with the first calendar quarter of 1990,~~ any  
21 employer or any officer or agent of an employer who fails to file a  
22 required quarterly combined tax report and wage schedule by the tenth day  
23 of the second month following the end of the calendar quarter shall pay a  
24 penalty to the commissioner of one-tenth of one percent of the total  
25 wages paid during the quarter, except that the penalty shall not be less  
26 than twenty-five nor more than two hundred dollars. For good cause shown,  
27 the commissioner may waive the penalty in accordance with rules and  
28 regulations adopted and promulgated by the commissioner. The commissioner  
29 shall remit any penalty collected to the State Treasurer who shall credit  
30 it to the pool account of the Employment Security Special Contingent  
31 Fund.

1           Sec. 75. Section 48-660.01, Revised Statutes Supplement, 2015, is  
2 amended to read:

3           48-660.01 (1) Benefits paid to employees of nonprofit organizations  
4 shall be financed in accordance with this section. For the purpose of  
5 this section, a nonprofit organization is an organization, or group of  
6 organizations, described in subdivision (9) of section 48-603.

7           (2)(a) Any nonprofit organization which is, or becomes, subject to  
8 the Employment Security Law shall pay combined tax under sections 48-648  
9 to 48-661 and sections 64 to 67 of this act unless it elects, in  
10 accordance with this subsection, to pay to the commissioner for the  
11 unemployment fund an amount, equal to the amount of regular benefits and  
12 of one-half of the extended benefits paid, that is attributable to  
13 service in the employ of such nonprofit organization, to individuals for  
14 weeks of unemployment which begin during the effective period of such  
15 election.

16           (b) Any nonprofit organization which is, or becomes, subject to the  
17 Employment Security Law may elect to become liable for payments in lieu  
18 of contributions for a period of not less than twelve months beginning  
19 with the date on which such subjectivity begins by filing a written  
20 notice of its election with the commissioner not later than thirty days  
21 immediately following the date of the determination of such subjectivity.

22           (c) Any nonprofit organization which makes an election in accordance  
23 with subdivision (b) of this subsection shall continue to be liable for  
24 payments in lieu of contributions until it files with the commissioner a  
25 written notice terminating its election not later than thirty days prior  
26 to the beginning of the taxable year for which such termination shall  
27 first be effective.

28           (d) Any nonprofit organization which has been paying combined tax  
29 under the Employment Security Law may change to a reimbursable basis by  
30 filing with the commissioner not later than thirty days prior to the  
31 beginning of any taxable year a written notice of election to become



1 liable for payments in lieu of contributions. Such election shall not be  
2 terminable by the organization for that and the next year.

3 (e) The commissioner may for good cause extend the period within  
4 which a notice of election, or a notice of termination, must be filed and  
5 may permit an election to be retroactive but not any earlier than with  
6 respect to benefits paid after December 31, 1969.

7 (f) The commissioner, in accordance with such rules and regulations  
8 as he or she may adopt and promulgate, shall notify each nonprofit  
9 organization of any determination which he or she may make of its status  
10 as an employer and of the effective date of any election which it makes  
11 and of any termination of such election. Such determinations shall be  
12 subject to redetermination and appeal, and the appeal shall be in  
13 accordance with the Administrative Procedure Act.

14 (3) Payments in lieu of contributions shall be made in accordance  
15 with this subsection as follows:

16 (a) At the end of each calendar quarter, or at the end of any other  
17 period as determined by the commissioner, the commissioner shall bill  
18 each nonprofit organization, or group of such organizations, which has  
19 elected to make payment in lieu of contributions for an amount equal to  
20 the full amount of regular benefits plus one-half of the amount of  
21 extended benefits paid during such quarter or other prescribed period  
22 that is attributable to service in the employ of such organization;

23 (b) Payment of any bill rendered under subdivision (a) of this  
24 subsection shall be made not later than thirty days after such bill was  
25 mailed to the last-known address of the nonprofit organization or was  
26 otherwise delivered to it unless there has been an application for review  
27 and redetermination in accordance with subdivision (d) of this  
28 subsection;

29 (c) Payments made by any nonprofit organization under this  
30 subsection shall not be deducted or deductible, in whole or in part, from  
31 the remuneration of individuals in the employ of the organization;

1 (d) The amount due specified in any bill from the commissioner shall  
2 be conclusive on the organization unless, not later than thirty days  
3 after the bill was mailed to its last-known address or otherwise  
4 delivered to it, the organization files an application for  
5 redetermination by the commissioner setting forth the grounds for such  
6 application. The commissioner shall promptly review and reconsider the  
7 amount due specified in the bill and shall thereafter issue a  
8 redetermination in any case in which such application for redetermination  
9 has been filed. Any such redetermination shall be conclusive on the  
10 organization unless the organization appeals the redetermination, and the  
11 appeal shall be in accordance with the Administrative Procedure Act; and

12 (e) Past-due payments of amounts in lieu of contributions shall be  
13 subject to the same interest that, pursuant to section 48-655, applies to  
14 past-due contributions, and the commissioner may file a lien against such  
15 nonprofit organization in accordance with the Uniform State Tax Lien  
16 Registration and Enforcement Act. Such liens shall set forth the amount  
17 of payments in lieu of contributions and interest in default and shall be  
18 enforced as provided in the Uniform State Tax Lien Registration and  
19 Enforcement Act.

20 (4) If any nonprofit organization is delinquent in making payments  
21 in lieu of contributions as required under subsection (3) of this  
22 section, the commissioner may terminate such organization's election to  
23 make payments in lieu of contributions as of the beginning of the next  
24 taxable year, and such termination shall be effective for that and the  
25 next taxable year.

26 (5) Each employer that is liable for payments in lieu of  
27 contributions shall pay to the commissioner for the fund the amount of  
28 regular benefits plus the amount of one-half of extended benefits paid  
29 that are attributable to service in the employ of such employer. If  
30 benefits paid to an individual are based on wages paid by more than one  
31 employer and one or more of such employers are liable for payments in

1 lieu of contributions, the amount payable to the fund by each employer  
2 that is liable for such payments shall be determined in accordance with  
3 section 48-652.

4 Sec. 76. Section 48-662, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 48-662 The state employment service is hereby established in the  
7 Department of Labor, State of Nebraska. The commissioner of such  
8 department, in the conduct of such service, shall establish and maintain  
9 free public employment offices in such number and in such places as may  
10 be necessary for the proper administration of the Employment Security Law  
11 and for the purpose of performing such functions as are within the  
12 purview of the Act of Congress entitled An act to provide for the  
13 establishment of a national employment system and for cooperation with  
14 the states in the promotion of such system, and for other purposes,  
15 approved June 6, 1933, (48 Stat. 113; 29 U.S.C. 49 (c)), as amended,  
16 herein referred to as the Wagner-Peyser Act. The provisions of the Act of  
17 Congress are hereby accepted by this state and the Department of Labor is  
18 hereby designated and constituted the agency of this state for the  
19 purposes of such act. All money received by this state under the Act of  
20 Congress shall be paid into the Employment Security Administration Fund  
21 and shall be expended solely for the maintenance of the state system of  
22 public employment offices. There shall also be credited to the Employment  
23 Security Administration Fund for the same purpose, any sums appropriated  
24 by the Legislature from the General Fund of the state for the purposes of  
25 maintaining public employment offices or of matching funds granted under  
26 the Wagner-Peyser Act. For the purpose of establishing and maintaining  
27 free public employment offices and promoting the use of their facilities,  
28 the commissioner is authorized to enter into agreements with the Railroad  
29 Retirement Board, any other agency of the United States or of this or any  
30 other state charged with the administration of any law whose purposes are  
31 reasonably related to the purposes of the Employment Security Law such

1 ~~sections~~, any political subdivision of this state, or any private  
2 nonprofit organization and as a part of such agreements may accept money,  
3 services, or quarters as a contribution to the maintenance of the state  
4 system of public employment offices or as reimbursement for services  
5 performed. All money received for such purposes shall be paid into the  
6 Employment Security Administration Fund.

7       Sec. 77. Section 48-663, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9       48-663 Whoever obtains or increases any benefit or other payment  
10 under sections 48-623 to 48-629 and sections 29 and 31 to 47 of this act  
11 or under an employment security law of any other state, the federal  
12 government, or a foreign government, either for himself or herself or for  
13 any other person, (1) by making a false statement or representation  
14 knowing it to be false by oral, written, or electronic communication that  
15 can be attributed to such person by use of a personal identification  
16 number or other identification process or (2) by knowingly failing to  
17 disclose a material fact shall be guilty of a Class III misdemeanor. Each  
18 such false statement or representation or failure to disclose a material  
19 fact shall constitute a separate offense. Prosecution under this section  
20 may be instituted within three years after the time the offense was  
21 committed in any county where any part of the crime was committed,  
22 including the county in which the person received the benefits.

23       Sec. 78. Section 48-663.01, Revised Statutes Supplement, 2015, is  
24 amended to read:

25       48-663.01 (1)(a) Notwithstanding any other provision of this  
26 section, or of section 48-627 or 48-663 or section 29 of this act, an  
27 individual who willfully fails to disclose amounts earned during any week  
28 with respect to which benefits are claimed by him or her or who willfully  
29 fails to disclose or has falsified as to any fact which would have  
30 disqualified him or her or rendered him or her ineligible for benefits  
31 during such week, shall forfeit all or part of his or her benefit rights,

1 as determined by an adjudicator ~~a deputy~~, with respect to uncharged wage  
2 credits accrued prior to the date of such failure or to the date of such  
3 falsifications.

4 (b) In addition to any benefits which he or she may be required to  
5 repay pursuant to subdivision (1)(a) of this section, if an overpayment  
6 is established pursuant to this section ~~on or after October 1, 2013~~, an  
7 individual shall be required to pay to the department a penalty equal to  
8 fifteen percent of the amount of benefits received as a result of such  
9 willful failure to disclose or falsification. All amounts collected  
10 pursuant to this subdivision shall be remitted for credit to the  
11 Unemployment Compensation Fund.

12 (c) An appeal may be taken from any determination made pursuant to  
13 subdivision (1)(a) of this section in the manner provided in section  
14 48-634.

15 (2)(a) If any person liable to repay an overpayment of unemployment  
16 benefits resulting from a determination under subdivision (1)(a) of this  
17 section and pay the penalty required under subdivision (1)(b) of this  
18 section fails or refuses to repay such overpayment and pay any penalty  
19 assessed within twelve months after the date the overpayment  
20 determination becomes final, the commissioner may issue a levy on salary,  
21 wages, or other regular payments due to or received by such person and  
22 such levy shall be continuous from the date the levy is served until the  
23 amount of the levy is satisfied. Notice of the levy shall be mailed to  
24 the person whose salary, wages, or other regular payment is levied upon  
25 at his or her last-known address not later than the date that the levy is  
26 served. Exemptions or limitations on the amount of salary, wages, or  
27 other regular payment that can be garnished or levied upon by a judgment  
28 creditor shall apply to levies made pursuant to this section. Appeal of a  
29 levy may be made in the manner provided in section 48-634, but such  
30 appeal shall not act as a stay of the levy.

31 (b) Any person upon whom a levy is served who fails or refuses to

1 honor the levy without cause may be held liable for the amount of the  
2 levy up to the value of the assets of the person liable to repay the  
3 overpayment that are under the control of the person upon whom the levy  
4 is served at the time of service and thereafter.

5 Sec. 79. Section 48-664, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 48-664 Any employer, whether or not subject to the Employment  
8 Security Law, or any officer or agent of such an employer or any other  
9 person who makes a false statement or representation knowing it to be  
10 false, or who knowingly fails to disclose a material fact, to prevent or  
11 reduce the payment of benefits to any individual entitled thereto, to  
12 obtain benefits for an individual not entitled thereto, to avoid becoming  
13 or remaining subject to such law, or to avoid or reduce any contribution  
14 or other payment required from an employer under sections 48-648 and  
15 48-649 and sections 64 to 67 of this act, or who willfully fails or  
16 refuses to make any such contributions or other payment or to furnish any  
17 reports required under the Employment Security Law or to produce or  
18 permit the inspection or copying of records as required under such law,  
19 shall be guilty of a Class III misdemeanor. Each such false statement or  
20 representation or failure to disclose a material fact and each day of  
21 such failure or refusal shall constitute a separate offense. An  
22 individual employer, partner, corporate officer, or member of a limited  
23 liability company or limited liability partnership who willfully fails or  
24 refuses to make any combined tax payment shall be jointly and severally  
25 liable for the payment of such combined tax and any penalties and  
26 interest owed thereon. When an unemployment benefit overpayment occurs,  
27 in whole or in part, as the result of a violation of this section by an  
28 employer, the amount of the overpayment recovered shall not be credited  
29 back to such employer's experience account.

30 Sec. 80. Section 48-665, Revised Statutes Cumulative Supplement,  
31 2014, is amended to read:

1           48-665 (1) Any person who has received any sum as benefits under the  
2 Employment Security Law to which he or she was not entitled shall be  
3 liable to repay such sum to the commissioner for the fund. Any such  
4 erroneous benefit payments shall be collectible (a) without interest by  
5 civil action in the name of the commissioner, (b) by offset against any  
6 future benefits payable to the claimant with respect to the benefit year  
7 current at the time of such receipt or any benefit year which may  
8 commence within three years after the end of such current benefit year,  
9 except that no such recoupment by the withholding of future benefits  
10 shall be had if such sum was received by such person without fault on his  
11 or her part and such recoupment would defeat the purpose of the  
12 Employment Security Law or would be against equity and good conscience,  
13 (c) by setoff against any state income tax refund due the claimant  
14 pursuant to sections 77-27,197 to 77-27,209, or (d) as provided in  
15 subsection (2) of this section.

16           (2) The commissioner may recover a covered unemployment compensation  
17 debt, as defined in 26 U.S.C. 6402, by setoff against a liable party's  
18 ~~person's~~ federal income tax refund. Such setoff shall be made in  
19 accordance with such section and United States Treasury regulations and  
20 guidelines adopted pursuant thereto. The commissioner shall notify the  
21 debtor that the commissioner plans to recover the debt through setoff  
22 against any federal income tax refund, and the debtor shall be given  
23 sixty days to present evidence that all or part of the liability is  
24 either not legally enforceable or is not a covered unemployment  
25 compensation debt. The commissioner shall review any evidence presented  
26 and determine that the debt is legally enforceable and is a covered  
27 unemployment compensation debt before proceeding further with the offset.  
28 The amount recovered, less any administrative fees charged by the United  
29 States Treasury, shall be credited to the debt owed. Any determination  
30 rendered under this subsection that the liable party's ~~person's~~ federal  
31 income tax refund is not subject to setoff does not require the

1 commissioner to amend the commissioner's initial determination that  
2 formed the basis for the proposed setoff.

3 Sec. 81. Section 48-675, Revised Statutes Cumulative Supplement,  
4 2014, is amended to read:

5 48-675 (1) The commissioner shall approve or disapprove a short-time  
6 compensation plan in writing within thirty days after its receipt and  
7 promptly communicate the decision to the employer. A decision  
8 disapproving the plan shall clearly identify the reasons for the  
9 disapproval. The disapproval shall be final, but the employer shall be  
10 allowed to submit another short-time compensation plan for approval not  
11 earlier than forty-five days after the date of the disapproval.

12 (2)(a) A short-time compensation plan will only be approved for a  
13 contributory employer that (a) is eligible for experience rating under  
14 section 65 of this act subdivision (4)(a) of section 48-649, (b) has a  
15 positive balance in the employer's experience account, (c) has filed all  
16 quarterly reports and other reports required under the Employment  
17 Security Law, and (d) has paid all obligation assessments, contributions,  
18 interest, and penalties due through the date of the employer's  
19 application.

20 (b) A short-time compensation plan will only be approved for an  
21 employer liable for making payments in lieu of contributions that has  
22 filed all quarterly reports and other reports required under the  
23 Employment Security Law and has paid all obligation assessments, payments  
24 in lieu of contributions, interest, and penalties due through the date of  
25 the employer's application.

26 Sec. 82. Section 48-679, Revised Statutes Cumulative Supplement,  
27 2014, is amended to read:

28 48-679 An individual is eligible to receive short-time compensation  
29 with respect to any week only if the individual is monetarily eligible  
30 for unemployment compensation, not otherwise disqualified for  
31 unemployment compensation, and:



1 (1) During the week, the individual is employed as a member of an  
2 affected unit under an approved short-time compensation plan, which was  
3 approved prior to that week, and the plan is in effect with respect to  
4 the week for which short-time compensation is claimed;

5 (2) Notwithstanding any other provisions of the Employment Security  
6 Law relating to availability for work and actively seeking work, the  
7 individual is available for the individual's usual hours of work with the  
8 short-time compensation employer, which may include, for purposes of this  
9 section, participating in training to enhance job skills that is approved  
10 by the commissioner such as employer-sponsored training or training  
11 funded under the federal Workforce Innovation and Opportunity Act, 29  
12 U.S.C. 3101 Investment Act of 1998, 29 U.S.C. 2801 et seq.; and

13 (3) Notwithstanding any other provision of law, an individual  
14 covered by a short-time compensation plan is deemed unemployed in any  
15 week during the duration of such plan if the individual's remuneration as  
16 an employee in an affected unit is reduced based on a reduction of the  
17 individual's usual weekly hours of work under an approved short-time  
18 compensation plan.

19 Sec. 83. Section 48-682, Revised Statutes Cumulative Supplement,  
20 2014, is amended to read:

21 48-682 An individual who has received all of the short-time  
22 compensation or combined unemployment compensation and short-time  
23 compensation available in a benefit year shall be considered an exhaustee  
24 for purposes of extended benefits under section 44 of this act ~~48-628.02~~  
25 and, if otherwise eligible under such section, shall be eligible to  
26 receive extended benefits.

27 Sec. 84. Section 48-2903, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 48-2903 (1) An individual performing construction labor services for  
30 a contractor is presumed an employee and not an independent contractor  
31 for purposes of the Employee Classification Act, unless:

1 (a) The individual meets the criteria found in subdivision (5) of  
2 section 48-604;

3 (b) The individual has been registered as a contractor pursuant to  
4 the Contractor Registration Act prior to commencing construction work for  
5 the contractor; and

6 (c) The individual has been assigned a combined tax rate pursuant to  
7 ~~subdivision (4) of section 48-649~~ and sections 64 to 67 of this act or is  
8 exempted from unemployment insurance coverage pursuant to subdivision (6)  
9 of section 48-604.

10 (2) An individual performing delivery services for a contractor is  
11 presumed an employee and not an independent contractor for purposes of  
12 the Employee Classification Act, unless the individual meets the criteria  
13 found in subdivision (5) of section 48-604 or is exempted from  
14 unemployment insurance coverage pursuant to subdivision (6) of section  
15 48-604.

16 (3) The Employee Classification Act shall not be construed to affect  
17 or apply to a common-law or statutory action providing for recovery in  
18 tort and shall not be construed to affect or change the common-law  
19 interpretation of independent contractor status as it relates to tort  
20 liability or a workers' compensation claim. The act shall also not be  
21 construed to affect or alter the use of the term independent contractor  
22 as interpreted by the Department of Revenue and shall not be construed to  
23 affect any action brought pursuant to the Nebraska Revenue Act of 1967.

24 Sec. 85. Section 84-1301, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 84-1301 For purposes of the State Employees Retirement Act, unless  
27 the context otherwise requires:

28 (1) Actuarial equivalent means the equality in value of the  
29 aggregate amounts expected to be received under different forms of an  
30 annuity payment. The mortality assumption used for purposes of converting  
31 the member cash balance account shall be the 1994 Group Annuity Mortality

1 Table using a unisex rate that is fifty percent male and fifty percent  
2 female. For purposes of converting the member cash balance account  
3 attributable to contributions made prior to January 1, 1984, that were  
4 transferred pursuant to the act, the 1994 Group Annuity Mortality Table  
5 for males shall be used;

6 (2) Annuity means equal monthly payments provided by the retirement  
7 system to a member or beneficiary under forms determined by the board  
8 beginning the first day of the month after an annuity election is  
9 received in the office of the Nebraska Public Employees Retirement  
10 Systems or the first day of the month after the employee's termination of  
11 employment, whichever is later. The last payment shall be at the end of  
12 the calendar month in which the member dies or in accordance with the  
13 payment option chosen by the member;

14 (3) Annuity start date means the date upon which a member's annuity  
15 is first effective and shall be the first day of the month following the  
16 member's termination or following the date the application is received by  
17 the board, whichever is later;

18 (4) Cash balance benefit means a member's retirement benefit that is  
19 equal to an amount based on annual employee contribution credits plus  
20 interest credits and, if vested, employer contribution credits plus  
21 interest credits and dividend amounts credited in accordance with  
22 subdivision (4)(c) of section 84-1319;

23 (5)(a) Compensation means gross wages or salaries payable to the  
24 member for personal services performed during the plan year. Compensation  
25 does not include insurance premiums converted into cash payments,  
26 reimbursement for expenses incurred, fringe benefits, per diems, or  
27 bonuses for services not actually rendered, including, but not limited  
28 to, early retirement inducements, cash awards, and severance pay, except  
29 for retroactive salary payments paid pursuant to court order,  
30 arbitration, or litigation and grievance settlements. Compensation  
31 includes overtime pay, member retirement contributions, and amounts

1 contributed by the member to plans under sections 125, 403(b), and 457 of  
2 the Internal Revenue Code or any other section of the code which defers  
3 or excludes such amounts from income.

4 (b) Compensation in excess of the limitations set forth in section  
5 401(a)(17) of the Internal Revenue Code shall be disregarded. For an  
6 employee who was a member of the retirement system before the first plan  
7 year beginning after December 31, 1995, the limitation on compensation  
8 shall not be less than the amount which was allowed to be taken into  
9 account under the retirement system as in effect on July 1, 1993;

10 (6) Date of disability means the date on which a member is  
11 determined to be disabled by the board;

12 (7) Defined contribution benefit means a member's retirement benefit  
13 from a money purchase plan in which member benefits equal annual  
14 contributions and earnings pursuant to section 84-1310 and, if vested,  
15 employer contributions and earnings pursuant to section 84-1311;

16 (8) Disability means an inability to engage in a substantially  
17 gainful activity by reason of any medically determinable physical or  
18 mental impairment which can be expected to result in death or to be of  
19 long-continued and indefinite duration;

20 (9) Employee means any employee of the State Board of Agriculture  
21 who is a member of the state retirement system on July 1, 1982, and any  
22 person or officer employed by the State of Nebraska whose compensation is  
23 paid out of state funds or funds controlled or administered by a state  
24 department through any of its executive or administrative officers when  
25 acting exclusively in their respective official, executive, or  
26 administrative capacities. Employee does not include (a) judges as  
27 defined in section 24-701, (b) members of the Nebraska State Patrol,  
28 except for those members of the Nebraska State Patrol who elected  
29 pursuant to section 60-1304 to remain members of the State Employees  
30 Retirement System of the State of Nebraska, (c) employees of the  
31 University of Nebraska, (d) employees of the state colleges, (e)

1 employees of community colleges, (f) employees of the Department of Labor  
2 employed prior to July 1, 1984, and paid from funds provided pursuant to  
3 Title III of the federal Social Security Act or funds from other federal  
4 sources, except that if the contributory retirement plan or contract let  
5 pursuant to section 48-609, as such section existed prior to the  
6 operative date of this act, is terminated, such employees shall become  
7 employees for purposes of the State Employees Retirement Act on the first  
8 day of the first pay period following the termination of such  
9 contributory retirement plan or contract, (g) employees of the State  
10 Board of Agriculture who are not members of the state retirement system  
11 on July 1, 1982, (h) the Nebraska National Guard air and army  
12 technicians, (i) persons eligible for membership under the School  
13 Employees Retirement System of the State of Nebraska who have not elected  
14 to become members of the retirement system pursuant to section 79-920 or  
15 been made members of the system pursuant to such section, except that  
16 those persons so eligible and who as of September 2, 1973, are  
17 contributing to the State Employees Retirement System of the State of  
18 Nebraska shall continue as members of such system, or (j) employees of  
19 the Coordinating Commission for Postsecondary Education who are eligible  
20 for and have elected to become members of a qualified retirement program  
21 approved by the commission which is commensurate with retirement programs  
22 at the University of Nebraska. Any individual appointed by the Governor  
23 may elect not to become a member of the State Employees Retirement System  
24 of the State of Nebraska;

25 (10) Employee contribution credit means an amount equal to the  
26 member contribution amount required by section 84-1308;

27 (11) Employer contribution credit means an amount equal to the  
28 employer contribution amount required by section 84-1309;

29 (12) Final account value means the value of a member's account on  
30 the date the account is either distributed to the member or used to  
31 purchase an annuity from the plan, which date shall occur as soon as

1 administratively practicable after receipt of a valid application for  
2 benefits, but no sooner than forty-five days after the member's  
3 termination;

4 (13) Five-year break in service means five consecutive one-year  
5 breaks in service;

6 (14) Full-time employee means an employee who is employed to work  
7 one-half or more of the regularly scheduled hours during each pay period;

8 (15) Fund means the State Employees Retirement Fund created by  
9 section 84-1309;

10 (16) Guaranteed investment contract means an investment contract or  
11 account offering a return of principal invested plus interest at a  
12 specified rate. For investments made after July 19, 1996, guaranteed  
13 investment contract does not include direct obligations of the United  
14 States or its instrumentalities, bonds, participation certificates or  
15 other obligations of the Federal National Mortgage Association, the  
16 Federal Home Loan Mortgage Corporation, or the Government National  
17 Mortgage Association, or collateralized mortgage obligations and other  
18 derivative securities. This subdivision shall not be construed to require  
19 the liquidation of investment contracts or accounts entered into prior to  
20 July 19, 1996;

21 (17) Interest credit rate means the greater of (a) five percent or  
22 (b) the applicable federal mid-term rate, as published by the Internal  
23 Revenue Service as of the first day of the calendar quarter for which  
24 interest credits are credited, plus one and one-half percent, such rate  
25 to be compounded annually;

26 (18) Interest credits means the amounts credited to the employee  
27 cash balance account and the employer cash balance account at the end of  
28 each day. Such interest credit for each account shall be determined by  
29 applying the daily portion of the interest credit rate to the account  
30 balance at the end of the previous day. Such interest credits shall  
31 continue to be credited to the employee cash balance account and the

1 employer cash balance account after a member ceases to be an employee,  
2 except that no such credit shall be made with respect to the employee  
3 cash balance account and the employer cash balance account for any day  
4 beginning on or after the member's date of final account value. If  
5 benefits payable to the member's surviving spouse or beneficiary are  
6 delayed after the member's death, interest credits shall continue to be  
7 credited to the employee cash balance account and the employer cash  
8 balance account until such surviving spouse or beneficiary commences  
9 receipt of a distribution from the plan;

10 (19) Member cash balance account means an account equal to the sum  
11 of the employee cash balance account and, if vested, the employer cash  
12 balance account and dividend amounts credited in accordance with  
13 subdivision (4)(c) of section 84-1319;

14 (20) One-year break in service means a plan year during which the  
15 member has not completed more than five hundred hours of service;

16 (21) Participation means qualifying for and making the required  
17 deposits to the retirement system during the course of a plan year;

18 (22) Part-time employee means an employee who is employed to work  
19 less than one-half of the regularly scheduled hours during each pay  
20 period;

21 (23) Plan year means the twelve-month period beginning on January 1  
22 and ending on December 31;

23 (24) Prior service means service before January 1, 1964;

24 (25) Regular interest means the rate of interest earned each  
25 calendar year commencing January 1, 1975, as determined by the retirement  
26 board in conformity with actual and expected earnings on the investments  
27 through December 31, 1984;

28 (26) Required contribution means the deduction to be made from the  
29 compensation of employees as provided in section 84-1308;

30 (27) Retirement means qualifying for and accepting the retirement  
31 benefit granted under the State Employees Retirement Act after

1 terminating employment;

2 (28) Retirement application means the form approved and provided by  
3 the retirement system for acceptance of a member's request for either  
4 regular or disability retirement;

5 (29) Retirement board or board means the Public Employees Retirement  
6 Board;

7 (30) Retirement date means (a) the first day of the month following  
8 the date upon which a member's request for retirement is received on a  
9 retirement application if the member is eligible for retirement and has  
10 terminated employment or (b) the first day of the month following  
11 termination of employment if the member is eligible for retirement and  
12 has filed an application but has not yet terminated employment;

13 (31) Retirement system means the State Employees Retirement System  
14 of the State of Nebraska;

15 (32) Service means the actual total length of employment as an  
16 employee and shall not be deemed to be interrupted by (a) temporary or  
17 seasonal suspension of service that does not terminate the employee's  
18 employment, (b) leave of absence authorized by the employer for a period  
19 not exceeding twelve months, (c) leave of absence because of disability,  
20 or (d) military service, when properly authorized by the retirement  
21 board. Service does not include any period of disability for which  
22 disability retirement benefits are received under section 84-1317;

23 (33) State department means any department, bureau, commission, or  
24 other division of state government not otherwise specifically defined or  
25 exempted in the act, the employees and officers of which are not already  
26 covered by a retirement plan;

27 (34) Surviving spouse means (a) the spouse married to the member on  
28 the date of the member's death or (b) the spouse or former spouse of the  
29 member if survivorship rights are provided under a qualified domestic  
30 relations order filed with the board pursuant to the Spousal Pension  
31 Rights Act. The spouse or former spouse shall supersede the spouse



1 married to the member on the date of the member's death as provided under  
2 a qualified domestic relations order. If the benefits payable to the  
3 spouse or former spouse under a qualified domestic relations order are  
4 less than the value of benefits entitled to the surviving spouse, the  
5 spouse married to the member on the date of the member's death shall be  
6 the surviving spouse for the balance of the benefits;

7 (35) Termination of employment occurs on the date on which the  
8 agency which employs the member determines that the member's employer-  
9 employee relationship with the State of Nebraska is dissolved. The agency  
10 which employs the member shall notify the board of the date on which such  
11 a termination has occurred. Termination of employment does not occur if  
12 an employee whose employer-employee relationship with the State of  
13 Nebraska is dissolved enters into an employer-employee relationship with  
14 the same or another agency of the State of Nebraska and there are less  
15 than one hundred twenty days between the date when the employee's  
16 employer-employee relationship ceased with the state and the date when  
17 the employer-employee relationship commenced with the same or another  
18 agency. It is the responsibility of the employer that is involved in the  
19 termination of employment to notify the board of such change in  
20 employment and provide the board with such information as the board deems  
21 necessary. If the board determines that termination of employment has not  
22 occurred and a retirement benefit has been paid to a member of the  
23 retirement system pursuant to section 84-1321, the board shall require  
24 the member who has received such benefit to repay the benefit to the  
25 retirement system; and

26 (36) Vesting credit means credit for years, or a fraction of a year,  
27 of participation in another Nebraska governmental plan for purposes of  
28 determining vesting of the employer account.

29 Sec. 86. Section 84-1307, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 84-1307 (1) The membership of the retirement system shall be

1 composed of all persons who are or were employed by the State of Nebraska  
2 and who maintain an account balance with the retirement system.

3 (2) The following employees of the State of Nebraska are authorized  
4 to participate in the retirement system: (a) All permanent full-time  
5 employees shall begin participation in the retirement system upon  
6 employment; and (b) all permanent part-time employees who have attained  
7 the age of eighteen years may exercise the option to begin participation  
8 in the retirement system within the first thirty days of employment. An  
9 employee who exercises the option to begin participation in the  
10 retirement system pursuant to this section shall remain in the retirement  
11 system until his or her termination of employment or retirement,  
12 regardless of any change of status as a permanent or temporary employee.

13 (3) On and after July 1, 2010, no employee shall be authorized to  
14 participate in the retirement system provided for in the State Employees  
15 Retirement Act unless the employee (a) is a United States citizen or (b)  
16 is a qualified alien under the federal Immigration and Nationality Act, 8  
17 U.S.C. 1101 et seq., as such act existed on January 1, 2009, and is  
18 lawfully present in the United States.

19 (4) For purposes of this section, (a) permanent full-time employees  
20 includes employees of the Legislature or Legislative Council who work  
21 one-half or more of the regularly scheduled hours during each pay period  
22 of the legislative session and (b) permanent part-time employees includes  
23 employees of the Legislature or Legislative Council who work less than  
24 one-half of the regularly scheduled hours during each pay period of the  
25 legislative session.

26 (5)(a) Within the first one hundred eighty days of employment, a  
27 full-time employee may apply to the board for vesting credit for years of  
28 participation in another Nebraska governmental plan, as defined by  
29 section 414(d) of the Internal Revenue Code. During the years of  
30 participation in the other Nebraska governmental plan, the employee must  
31 have been a full-time employee, as defined in the Nebraska governmental

1 plan in which the credit was earned. The board may adopt and promulgate  
2 rules and regulations governing the assessment and granting of vesting  
3 credit.

4 (b) If the contributory retirement plan or contract let pursuant to  
5 section 48-609, as such section existed prior to the operative date of  
6 this act, is terminated, employees of the Department of Labor who are  
7 active participants in such contributory retirement plan or contract on  
8 the date of termination of such plan or contract shall be granted vesting  
9 credit for their years of participation in such plan or contract.

10 (6) Any employee who qualifies for membership in the retirement  
11 system pursuant to this section may not be disqualified for membership in  
12 the retirement system solely because such employee also maintains  
13 separate employment which qualifies the employee for membership in  
14 another public retirement system, nor may membership in this retirement  
15 system disqualify such an employee from membership in another public  
16 employment system solely by reason of separate employment which qualifies  
17 such employee for membership in this retirement system.

18 (7) State agencies shall ensure that employees authorized to  
19 participate in the retirement system pursuant to this section shall  
20 enroll and make required contributions to the retirement system  
21 immediately upon becoming an employee. Information necessary to determine  
22 membership in the retirement system shall be provided by the employer.

23 Sec. 87. This act becomes operative on January 1, 2018.

24 Sec. 88. Original sections 8-716, 25-1912, 48-301, 48-606.01,  
25 48-609, 48-612, 48-612.01, 48-613, 48-614, 48-616, 48-617, 48-618,  
26 48-619, 48-620, 48-623, 48-624, 48-626, 48-627, 48-628, 48-628.01,  
27 48-628.02, 48-628.03, 48-628.04, 48-628.05, 48-629, 48-629.01, 48-635,  
28 48-638, 48-643, 48-645, 48-647, 48-648.02, 48-649, 48-650, 48-651,  
29 48-654.01, 48-656, 48-662, 48-663, 48-664, 48-2903, 84-1301, and 84-1307,  
30 Reissue Revised Statutes of Nebraska, sections 48-601, 48-604, 48-606,  
31 48-621, 48-622.01, 48-622.02, 48-622.03, 48-630, 48-631, 48-632, 48-634,

1 48-637, 48-644, 48-652, 48-655, 48-665, 48-675, 48-679, and 48-682,  
2 Revised Statutes Cumulative Supplement, 2014, and sections 48-602,  
3 48-603.01, 48-625, 48-648, 48-654, 48-660.01, and 48-663.01, Revised  
4 Statutes Supplement, 2015, are repealed.

5 Sec. 89. The following sections are outright repealed: Sections  
6 48-640, 48-641, 48-642, and 48-646, Reissue Revised Statutes of Nebraska,  
7 and sections 48-648.01 and 48-669, Revised Statutes Supplement, 2015.