

## LEGISLATIVE BILL 249

Approved by the Governor March 27, 1984

Introduced by Business & Labor Committee,  
Barrett, 39, Chairperson; Goll, 16;  
R. Peterson, 21; Eret, 32; Labedz, 5;  
Wiitala, 31; Fowler, 27

AN ACT to amend section 48-649, Reissue Revised Statutes of Nebraska, 1943, relating to employment security; to change provisions relating to employer's contributions; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 48-649, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

48-649. The commissioner shall, for each calendar year, determine the contribution rate applicable to each employer on the basis of his or her actual experience in the payment of contributions and with respect to benefits charged against his or her separate experience account, in accordance with the following requirements:

(1) An employer's rate for calendar years prior to 1985 shall be two and seven-tenths per cent of his or her annual payroll and for calendar years beginning 1985 shall be three and five-tenths per cent of his or her annual payroll unless and until (a) benefits have been payable from and chargeable to his or her experience account throughout the preceding one calendar year, and (b) contributions have been payable to the fund and credited to his or her experience account with respect to the two preceding calendar years. Subject to fair and reasonable general rules of the commissioner issued with due regard for the solvency of the fund, the contribution rate required of each employer who meets the requirements of subdivisions (a) and (b) of this subdivision ~~this subsection~~ shall be based directly on his or her contributions to and benefit experience of his or her experience account and shall be determined by the commissioner for each calendar year at its beginning. ~~7 PROVIDED, that in no event shall such rate be increased beyond~~ Such rate for calendar years prior to 1985 shall not be greater than two and seven-tenths per cent of his or her annual payroll and for calendar years beginning 1985 shall not be greater than three and five-tenths per cent of his or her annual payroll if his or her experience account exhibits a positive balance as of the beginning of such calendar year, but ~~commencing~~ ~~January 17, 1976,~~ for any

employer who has been subject to the payment of contributions for the two preceding calendar years and whose experience account exhibits a negative balance as of the beginning of such calendar year, the rate for calendar years prior to 1985 shall be three and seven-tenths per cent of his or her annual payroll and for calendar years beginning 1985 shall be greater than three and five-tenths per cent of his or her annual payroll but not greater than five and four-tenths per cent of his or her annual payroll until such time as the experience account exhibits a positive balance, and thereafter the rate for calendar years prior to 1985 shall not be greater than two and seven-tenths per cent of his or her annual payroll and for calendar years beginning 1985 shall not be greater than three and five-tenths per cent of his or her annual payroll. For calendar years beginning 1985, the standard rate shall be five and four-tenths per cent of the employer's annual payroll. As used in this subdivision, standard rate shall mean the rate from which all reduced rates are calculated;

(2) Any employer may at any time make voluntary contributions, additional to the required contributions, to the fund to be credited to his or her account;

(3) As used in sections 48-648 to 48-654, the term payroll shall mean the total amount of wages during a calendar year, except as otherwise provided in section 48-654, by which contributions were measured; and

(4)(a) The state or any of its instrumentalities shall not be required to pay contributions on wages paid for services rendered in employment for the state or its instrumentalities prior to January 1, 1978, but the state or any of its instrumentalities shall make payments in lieu of contributions in an amount equal to the full amount of regular benefits plus one half of the amount of extended benefits paid during each calendar quarter that is attributable to service in employment of the state or any of its instrumentalities. The commissioner after the end of each calendar quarter shall notify any state instrumentality or other public employer of the amount of regular benefits and one half the amount of extended benefits paid that are attributable to service in its employment and the instrumentality or public employer so notified shall reimburse the fund within thirty days after receipt of such notice; (b) after December 31, 1977, the state or any of its political subdivisions and any instrumentality of one or more of the foregoing or any other governmental entity for which services in employment as is provided by section 48-604, subdivision (4)(a), is performed, shall be required to pay contributions on wages paid for services rendered in its or their employment on the same basis as any other employer who is liable for the payment of contributions under the provisions of sections 48-601 to 48-669, unless the state or any political

subdivision thereof and any instrumentality of one or more of the foregoing or any other governmental entity for which such services are performed files with the commissioner its written election not later than January 31, 1978, or if such employer becomes subject to the provisions of this section after January 1, 1978, not later than thirty days after such subjectivity begins, to become liable to make payments in lieu of contributions in an amount equal to the full amount of regular benefits plus one half of the amount of extended benefits paid during each calendar quarter that is attributable to service in employment of such electing employer prior to December 31, 1978, and in an amount equal to the full amount of regular benefits plus the full amount of extended benefits paid during each calendar quarter that is attributable to service in employment of such electing employer after January 1, 1979. The commissioner, after the end of each calendar quarter, shall notify any such employer that has so elected of the amount of benefits for which it is liable to pay pursuant to its election that have been paid that are attributable to service in its employment and the employer so notified shall reimburse the fund within thirty days after receipt of such notice; (c) any employer which makes an election in accordance with subdivision (b) to become liable for payments in lieu of contributions shall continue to be liable for payments in lieu of contributions for all benefits paid based upon wages paid for service in employment of such employer while such election is effective and such election shall continue until such employer files with the commissioner, not later than December 1 of any calendar year, a written notice terminating its election as of December 31 of that year and thereafter such employer shall again be liable for the payment of contributions and for the reimbursement of such benefits as may be paid based upon wages paid for services in employment of such employer while such election was effective.

Sec. 2. That original section 48-649, Reissue Revised Statutes of Nebraska, 1943, is repealed.