

TITLE 221 - DEPARTMENT OF LABOR

CHAPTER 2 - WAGE REPORTING SYSTEM

001. This chapter is adopted pursuant to Neb. Rev. Stat. '48-648.01 and '48-607.

002. Each employer subject to Employment Security Law shall submit to the Department quarterly wage reports on a form prescribed by the Commissioner.

003. The quarterly wage report shall request the following information from each employer regarding each worker employed during that quarter:

A. Name;

B. Social security number; and

C. Total gross wages paid each worker during the quarter.

004. Partial or incomplete reports may be cause for penalty as required by Neb. Rev. Stat. '48-656(2).