TITLE 221 - DEPARTMENT OF LABOR

CHAPTER 1 - RECORD KEEPING REQUIREMENTS

001. This chapter is adopted pursuant to Neb. Rev. Stat. §48-612, and §48-607.

002. Each employer of any person in this state, whether or not an employer subject to Employment Security Law, shall establish records with respect to employment performed for it as hereinafter indicated and shall preserve these records for a period of not less than four complete calendar years.

A.   For each worker:

(1) Name;

(2) Social security account number;

(3) Residence (by State);

(4) Nature of services and place or places in which services are performed and, if there is more than one such place, the worker's base of operations or, if none, place of direction or control;

(5) Date on which the worker was hired, rehired, or returned to work after temporary layoff and date separated from work and reasons therefor.

(6) The gross remuneration paid for the worker's services and period for which paid, showing separately:

(a) Cash remuneration, including special payments; and

(b) Reasonable cash value of remuneration in any medium other than cash (determined in accordance with Title 220, Chapter 2) including special payments; and

(7) Amounts paid him as allowance or reimbursement for traveling or other business expenses, and period for which paid.
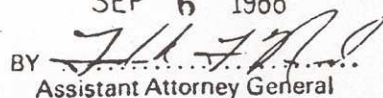
B.   General:

(1)   Beginning and ending dates of each pay period;

(2)   Total amount of remuneration and the total amount paid in each calendar quarter; and

(3)   Date in each calendar week on which there was largest number of workers employed and number of such workers.

003. Each employer shall make such reports to the Department as are prescribed on forms issued and required by the Commissioner.

APPROVED

SEP 3 0 1988

KAY A. ORR, GOVERNOR

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