

Guidance Document

Pursuant to Neb. Rev. Stat. §84-901.03

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operation of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedures Act. If you believe that this guidance document imposes additional requirement or penalties on regulated parties, you may request a review of the document.

TREATMENT OF QUARTERLY TAX AND WAGE REPORTS FOR QUARTER 4 OF 2021 AND PAYMENT OF COMBINED TAXES

DISCLAIMER:

This Guidance Document is not intended to take the place of the law but is intended to provide individuals with a general understanding of some aspects of the Nebraska Department of Labor's requirements for quarterly tax and wage reports and payment of combined tax. For additional information, individuals may visit dol.nebraska.gov where information is provided on the Nebraska Employment Security Law, *Neb. Rev. Stat.* §§48-601 through 48-683 (NESL), and portions of the Nebraska Administrative Code related to NESL.

Treatment of Tax and Wage Reports for Quarter 4 of 2021 and Payment of Combined Taxes:

Pursuant to authority granted under *Neb. Rev. Stat.* §§48-607, 48-648, 48-649, and 48-661, the Commissioner of Labor has established rules and deadlines for employer submission of quarterly tax and wage reports and payment of combined tax. See 220 NAC 1. In December 2021, the Nebraska Department of Labor adopted the NEworks system as the mechanism for employers to file quarterly tax and wage reports and to submit payment for combined tax owed. Employers and third-party administrators are successfully using this system to submit quarterly tax and wage reports and to make payment of combined tax. As the transition to this new system continues, the Commissioner of Labor will apply the following principles:

1. Any employer required to file a combined tax report or wage report for Quarter 4 of 2021 shall be deemed to have filed such report on time so long as the employer files the report on or before March 7, 2022. The Nebraska Department of Labor will treat any such report as if it were filed on or before January 31, 2022.
2. Any employer owing combined tax for Quarter 4 of 2021 will be deemed to have made timely payment of this combined tax so long as the employer makes complete payment of the amount due on or before March 7, 2022. The Nebraska Department of Labor will treat any such payment as if it were made on or before January 31, 2022.
3. Any employer that has elected to pay combined tax for 2021 on an annual basis pursuant to 220 NAC 1(001)(B) will be deemed to have paid annual combined tax for 2021 on time so long as the employer makes complete payment of the amount due on or before March 7, 2022. The Nebraska Department of Labor will treat any such payment as if it were made on or before January 31, 2022.