

NEBRASKA DEPARTMENT OF LABOR

EMPLOYMENT SECURITY LAW Index

A	
ABC test.....	48-604(5)
Able and available for work.....	48-627(3)(a)
Abuse, domestic.....	48-628.13(1), 48-652(3)
Accounts and deposit.....	48-618
Acquiring business	
Of non-subject employer.....	48-603(4)
Of subject employer.....	48-603(3)
ADMINISTRATION AND PERSONNEL.....	48-605 to 48-622.03
Administrative Costs Reserve Account.....	48-622.02(3)
Agricultural employment.....	48-602, 48-604
Agricultural liability.....	48-604(4)
Aliens.....	48-628.04
Appeal Tribunal	
Appeals filed, when.....	48-634, 48-640
Benefits appeals.....	48-634
Collateral attack not permitted.....	48-636
Combined tax appeals.....	48-650
Commissioner a party.....	48-638, 48-642
Conclusiveness.....	48-636
Decisions	
Certification of questions.....	48-637
Conclusiveness.....	48-636
Effect in subsequent proceedings.....	48-637
Evidence, rules of.....	48-635
Hearing, notice.....	48-634
Notice, time allowed, hearing, parties.....	48-634
Parties.....	48-634
Procedure, rules of evidence, record.....	48-635
Questions of law, reconsideration.....	48-637
Record.....	48-635
Representation by counsel.....	48-646
Requirements.....	48-634
Supersedeas or stay.....	48-644
Time allowed.....	48-634
Witness, fees.....	48-643
Appeals (see, Appeal Tribunal)	
Auditing	
Access to records.....	48-612.01
B	
Base period, definition.....	48-602
Benefit year, definition.....	48-602, 48-624, 48-627, 48-627.01
Benefits, definition.....	48-602(3)
BENEFITS.....	48-623 to 48-647
Additional benefits.....	48-628.17
Administrative appeals (see, Appeal Tribunal)	
Assignments of benefits.....	48-647
Availability for work.....	48-627
Checks/warrants, lost or invalidated.....	48-619
Child support obligations.....	48-629.01, 48-647
Collection.....	48-647(2)(g)
Disclosure of obligation.....	48-647(2),(3)

Claims	48-629
Advisement to claimant.....	48-629.01
Amounts deducted.....	48-629.01(2)
Determinations.....	48-630, 48-632
Notice (claimant or employer).....	48-632
Redeterminations.....	48-631
Rules and regulations for filing.....	48-629
Civil actions, representation.....	48-665, 48-665.01, 48-667
Criminal actions, representation.....	48-667
Deduction from wages	48-625, 48-628.02, 48-645
Definition.....	48-602(3)
Determinations.....	48-630, 48-632
Discrimination for filing, penalty.....	48-645
Disqualifications.....	48-628 to 48-628.12
Alien employment	48-628.04
Availability.....	48-627
Educational institution.....	48-628.06
Labor dispute	48-628.09
Leave of absence	48-628.08
Misconduct.....	48-628.10
Multiple disqualifications	48-628.11
Overpayment, fraudulent unpaid.....	48-663.01
Refusal of suitable work.....	48-628
Remuneration	48-628.02
Retirement pay	48-628.02
Severance pay.....	48-628.02
Sports, athletic events, training.....	48-628.05
Student	48-628.03
Suitable work	48-628
Supplemental unemployment benefits.....	48-628.02
Training.....	48-628.07
Unemployment benefits from another state	48-668 to 48-668.02
Voluntary leave without good cause	48-628.12
Voluntary leave with good cause	48-628.13
Workers compensation, temporary disability	48-628.02
Eligibility conditions.....	48-627
Erroneous payments, recovery.....	48-665
Exemption from legal process.....	48-647
Extended benefits	
Definition.....	48-628.14
Duration.....	48-628.14
Eligibility.....	48-628.15
Emergency unemployment compensation.....	48-628.14
Payments not required.....	48-628.16
Seek or accept suitable work	48-628.15
Suitable work	48-628.15
False statements by employee; forfeiture of rights, appeal.....	48-663, 48-663.01
False statements by employer, penalty.....	48-664
How paid.....	48-623
Maximum annual amount.....	48-626
Monetary eligibility	48-627.01
Prosecution.....	48-663, 48-663.01
Reciprocal agreements	48-668 to 48-671
Redeterminations.....	48-631
Release of benefits	48-645
Services performed in another state	
Arrangements with other states	48-668
Arrangements with other states, alter	48-668.01
Reimbursements to and from other states.....	48-668.02
Services performed in foreign country, facilities and services, utilize	48-668.03
Short Time Compensation (STC) (see, Short Time Compensation)	
State off indicator, definition.....	48-628.14(1)(g)
State on indicator, definition.....	48-628.14(1)(h)

Supplemental Nutrition Assistance Program benefits overissuance	48-647
Supplemental unemployment benefit plan	48-602(35)(g), 48-628.02
Unlawful payments from foreign state or government, recovery	48-665.01
Violations, general penalty	48-666
Wage levy for fraudulent overpayments	48-663.01
Waiver of benefits	48-645
Weekly benefit amount, calculation	48-624
Weekly payment, how computed	48-625

C

Cafeteria benefits, exempt	48-602(35)(e)
Calendar quarter, definition	48-602(2)
Civil actions, representation	48-667
COMBINED TAX	48-648 to 48-661
Actions	48-655, 48-655.02
Adjustments	48-660
Appeal	48-650
Assessments	48-656
Charging of benefits	48-644, 48-649, 48-652
Collections	48-655, 48-655.01, 48-655.02, 48-657, 48-664
Collections from corporate officers and LLC and LLP members	48-664
Collections from non-resident employer	48-655.01, 48-655.02
Contracts for public works	48-657
Default	48-657
Definition	48-602
Delinquency rate	48-649.03
Determination	48-650
How computed	48-649
Indian tribes	48-603.01
Interest	48-655, 48-657, 48-659, 48-660, 48-660.01
Jurisdiction over employer	48-655.01, 48-655.02
Legal distribution of assets	48-659
Liability	48-652, 48-658, 48-660.01, 48-663.01, 48-664
Liens	48-660.01, 77-3901 to 77-3909
Limited liability companies	48-648(4)
Nonprofit organizations	48-660.01
Notice	48-650
Notice of benefits paid	48-651
Notice to employers	48-650
Payment	48-648
Payments in lieu of contributions	48-655
Professional employer organization	48-648
Quarterly wage reports	48-648
Rate, definition	48-602
Rates, how determined	48-649
Redetermination	48-650
Refunds	48-660
Rehabilitation program, exempt	48-604(6)
Reimbursement account	48-652
Reinstatement	48-652
Related corporations	48-648
Research subject exemption	48-604(6)
Review, judicial	48-650
Rules and regulations	48-648
Section 125 (Cafeteria Plan) wages, exempt	48-602(35)(e)
Separate accounts for each employer	48-652(1)
Services performed in another state	
Arrangements with other states	48-668
Arrangements with other states, alter	48-668.01
Reimbursements to and from other states	48-668.02
Services performed in foreign country, facilities and services, utilize	48-668.03
Setoffs	48-655

Sick pay	48-602(35)(c)
Standard rate	48-649.01
State unemployment insurance tax, definition.....	48-602(7)
State unemployment insurance tax rate, definition	48-602(30)
State Unemployment Insurance Trust Fund (SUIT)	
Caps	48-649.01
Cessation of, effect.....	48-622.01
Creation, use, investment	48-622.01
Commissioner, powers and duties.....	48-622.01
Rate, how determined.....	48-649
Students	
Financial aid.....	48-604(6)(j)
Nurse	48-604(6)(k)
Work experience.....	48-604(6)(o)
Subject whole year.....	48-661
Taxable wages.....	48-648.02
Termination of coverage	48-652(4), 48-661
Rate for new employers.....	48-649, 48-649.02
Tips (wages)	48-602(35)
Transfer of business (five-day notice).....	48-658
Transfers.....	48-654
Truck driver.....	48-604(6)(q)
Twenty weeks	48-603
Combined tax rate, definition	48-602(8)
Commissioner	
Annual report	48-606
Civil action, representation.....	48-667
Definition.....	48-602(9)
Duties and powers	48-606
Fees for services.....	48-606
General duties.....	48-611
Office space.....	48-606.01
Personnel	
Appointment of.....	48-609
Depositions.....	48-613
Oaths of office.....	48-613
Subpoenas.....	48-613
Retirement system	48-609
Salary.....	48-605
Seal.....	48-606
Secretary of Labor, cooperation with	48-616
Common paymaster.....	48-648
CONTRIBUTIONS	
Defined	48-602
Experience account	48-652
Indian tribes	48-603.01
Non-profit organizations (reimbursable / contributory status).....	48-660.01
Payment in lieu of	48-602(24)
Rate	
Defined	48-602(11)
How computed.....	48-649
Voluntaries.....	48-649.03
Contributions, defined	48-602(12)
Corporate officers, liability for combined tax	48-664
Criminal actions, representation.....	48-667
D	
Definitions, terms	48-602
Department, definition.....	48-602(14)
District Court	
Administrative Procedure Act, governed by.....	48-638 (see also, 84-901, <i>et seq.</i>)
Appeal to District Court.....	48-638

Attorney for commissioner	48-667
Parties.....	48-638
Petition	48-638
Service, copy of petition.....	48-638
Supersedeas or stay	48-644
Venue	48-638
Domestic abuse	48-628.13, 48-652
Domestic liability	48-604
Domestic service.....	48-604
 E	
Election for coverage	48-661(3)
Electronic filing and payment	48-648(2), (6), 48-649.09(5)
Eligibility period, definition	48-628.14(c)
Employer(s)	
Continuing liability	48-603(5)
Defined	48-603
\$1,500 or more in wages	48-603(2)
Inactive account.....	48-652(4)(a)
Non-charging	48-652(6)
Privileged communications	48-612, (2)
Records and reports	48-612, 48-612.01(f)
To pay UI tax (not to be deducted from individuals).....	48-648(1)
Violations and penalties	48-612.01
Employment	
Agricultural.....	48-604(6)(a)
AmeriCorp exemption	48-604(6)(u)
Church or religious.....	48-604(4)(b), (6)(i)(ii)
Database marketers.....	48-604(6)(r)
Defined	48-604
Domestic service.....	48-604(6)(b)
50% rule.....	48-604(7)
Hospital or nurses training school.....	48-604(6)(k), 48-604(6)(p)
Hospital patient, exempt	48-604(6)(p)
Independent contractor	48-604(5)
Motor carrier.....	48-604(6)(q)
Newspapers.....	48-604
Non-profit institution	48-604(6)(o)
Public educational institution.....	48-604(6)(o)
Real estate salesperson	48-604(6)(l)
School, college or university	48-604(6)(j)
Service not in course of trade or business	48-604(6)(c)
Service performed by son, daughter or spouse	48-604(6)(d)
Service performed in employ of state or political subdivision.....	48-604(6)(f)
Service performed in employ of US government.....	48-604(6)(e)
Student nurse.....	48-604(6)(k)
Volunteer research subject	48-604(6)(s)
Employment office, definition	602(16)
Employment Security Administration Fund	48-606(2), 48-609(1), 48-619 (1), 48-621, 48-622, 48-662
Unencumbered balances	48-622
Wagner-Peyser Act money	48-622, 48-662
Employment Security Law	
Distribution of copies.....	48-608
How cited	48-601
Terms, defined.....	48-602
Employment Security Special Contingent Fund	
Creation, use, investment	48-621
Experience rating	48-649(3), 48-654.01(2)(a), 48-675(2)(a)
Exhaustee, definition.....	48-628.14(d)
Extended benefits	48-628.14 to 48-628.16
Extended benefit period, definition	48-628.14(a)

F	
Family wages, excluded.....	48-604(6)(d)
Five-day transfer notice - non-liability.....	48-658
Five dollar disregard.....	48-648(3)
Form 16 (public works projects).....	48-657(2)
401K.....	48-602
Fund, definition.....	48-602
G	
Government entities (reimbursable / contributory status).....	48-649.04(1)
H	
Hospital, definition.....	48-602
I	
Independent contractor ("ABC" test).....	48-604(5)
Indian tribes.....	48-603.01
Institution of higher education.....	48-602
Insurance agents, sales exempt.....	48-604(6)(l)
Insured work, definition.....	48-602
Interest.....	48-655
J	
January 10 deadline for voluntary contributions.....	48-649.03(4)
K	
L	
Leave of absence, definition.....	48-602
Liens.....	48-657
Limited liability companies and partnerships	
Liability of members for combined tax.....	48-664
Localization of coverage.....	48-604(2)
M	
Marketing databases.....	48-604(6)(r)
Misconduct disqualification.....	48-628.10
N	
Nebraska Training and Support Trust Fund	
Administrative Costs Reserve Account.....	48-622.02(3)
Creation, investment, use.....	48-622.02(1), (2)
Nebraska Worker Training Board.....	
Annual program plan.....	48-622.03(3)
Chairperson.....	48-622.03(2)
Creation, membership.....	48-622.03(1)
Report to Governor.....	48-622.03(4)
Newspaper	
Carriers exempt.....	48-604(6)(m)
Dealers exempt.....	48-604(6)(n)
9,000 taxable wage base.....	48-648.02
Non-charging of accounts.....	48-652
Non-profit organizations (reimbursable / contributory status).....	48-604(4)(b), 48-660.01
Notice to employers.....	48-650
O	
Overpayments of benefits	
Disqualification for unpaid fraudulent overpayments.....	48-628
Levy for fraudulent overpayments.....	48-663.01(2)

P

Payments in lieu of contributions	
Collection	48-655
Governmental entities	48-649.04(1)
Indian tribes	48-603.01
Non-profit organizations	48-660.01
Penalty	48-656(2)
Professional employer organization	48-648(5)
Definition	48-602
Public works projects (Form 16)	48-657(2)

Q

R

Rate of insured unemployment, definition	48-628.14(e)
Reactivating employer account	48-652(4)(b)
Real estate sales	48-604(6)(l)
RECIPROCAL AGREEMENTS	48-668 to 48-671
City or village, levy a tax, when, limitation	48-671
Claimant, benefit amounts, how computed	48-669
Federal law, adjudged unconstitutional, invalid, or stayed, effect	48-670
Unemployment compensation, services performed in another state, arrangements with other states	48-668
Unemployment compensation, services performed in another state, arrangements with other states, alter	48-668.01
Unemployment compensation, services performed in another state, reimbursements to and from other states	48-668.02
Unemployment compensation, services performed in foreign country, facilities and services, utilize	48-668.03
Reduced rates	48-649.01
Refunds	48-660
Rehabilitation program, exempt	48-604(6)(g)(iii)
Research subject exemption	48-604(6)(s)
Rules and regulations	48-607

S

Separate accounts for each employer	48-652
SHORT TIME COMPENSATION	48-672 to 48-683
Application	48-674
Approval	48-675, 48-676
Definitions	48-673
Effective date	48-676
Eligibility	48-679
Employer's experience account charging	48-681
Exhaustee	48-682
Funding	48-683
Modification	48-678
Participation	48-674
Provisions	48-680
Revocation	48-677
Weekly benefit amount	48-680
Special Contingent Fund, Employment Security	48-621
State, definition	48-602
STATE EMPLOYMENT SERVICE	48-662
State off indicator, definition	48-628.14(g)
State on indicator, definition	48-628.14(h)
State unemployment insurance tax, definition	48-602
State unemployment insurance tax rate, definition	48-602
State Unemployment Insurance Trust Fund (SUIT)	
Cessation of, effect	48-622.01(3)
Creation, use, investment	48-622.01(1)
Commissioner, powers and duties	48-622.01(2)

Students	
Financial aid.....	48-604(6)(j)
Nurse	48-604(6)(k)
Work experience.....	48-604(6)(o)
Subpoenas	
Contumacy or disobedience.....	48-614
Contempt	48-614
Penalty	48-614
Petition for enforcement.....	48-614
Punishment.....	48-614
Supplemental unemployment benefit plan	48-602, 48-628(5)
SUTA dumping.....	48-654.01
T	
Taxable wage base.....	48-648.02
Temporary employee, definition.....	48-602
Temporary help, definition.....	48-602
Terms, definitions.....	48-602
Termination of coverage	48-652, 48-661
Tips (wages)	48-602
Transfers.....	48-654
Truck driver.....	48-604(6)(q)
Twenty weeks	48-603(1)
U	
Unemployed, definition.....	48-602
Unemployment compensation	
Services performed in another state, arrangements with other states	48-668
Services performed in another state, arrangements with other states, alter	48-668.01
Services performed in another state, reimbursements to and from other states.....	48-668.02
Services performed in foreign country, facilities and services, utilize.....	48-668.03
Unemployment Compensation Fund	
Establishment, composition, investment.....	48-617
Treasurer, accounts, transfer of interest, depositories, bond.....	48-618
Unemployment Trust Fund	
Definition.....	48-602
Discontinuance	48-620
Investment	48-620
Withdrawals	48-619
Uniform State Tax Lien Registration and Enforcement Act	48-657, 77-3901 (et.seq.)
V	
Vacation pay	48-602, 48-625(2)
VIOLATIONS AND PENALTIES	48-663 to 48-667
Benefits, false statements by employee; forfeit, appeal.....	48-663.01
Benefits, false statements by employer, penalty.....	48-664
Benefits, erroneous payments, recovery.....	48-665
Benefits, unlawful payments from foreign state or government, recovery.....	48-665.01
Commissioner of Labor, civil and criminal actions, representation.....	48-667
General penalty.....	48-666
Voluntary contributions.....	48-649.03(6)
Voluntary leave	
Disqualification for voluntary leave without good cause.....	48-628(1)
Good cause.....	48-628.13
W	
Wage base.....	48-648.02
Wages, definition.....	48-602
Week, definition.....	48-602
Week of unemployment, definition	48-602
Work relief / work training, exempt.....	48-604(6)(g)(v)
Worker Training Board	48-622.03

Workers Compensation payments, exempt	48-602
Workers Compensation, temporary disability payments	48-628.02

X

Y

Z