

**NEBRASKA**  
**DEPARTMENT OF LABOR**  
**Unemployment Tax Fact Sheet**

An employer/business is required to complete the Unemployment Insurance Tax Application online or by mail.  
**You may or may not be required to pay unemployment insurance tax.**

An employer/business is required to pay unemployment insurance tax if **any** of the following requirements are applicable:

1. Employment (services provided by a worker)

- a) If you paid total gross wages of \$1500 or more to all workers in a calendar quarter in a calendar year; **OR** you had one or more individuals who provided a service for some portion of a day in 20 different weeks in a calendar year. (Neb. Rev. Stat. §48-603 (1) or (2))
- b) If you acquired any business, organization, or trade of another employer who was subject to the unemployment tax law in Nebraska. (Neb. Rev. Stat. §48-603 (3))
- c) If you are an out-of-state employer, liable for Federal Unemployment Insurance Tax (FUTA) with workers in Nebraska. (Neb. Rev. Stat. §48-603(7)(a))

2. Agriculture Employment

- a) If you had/have 10 or more workers in some portion of a day, in each of 20 different weeks, in a calendar year **OR** you paid total wages (in cash or commodities), to all workers, of \$20,000 or more in a calendar quarter of the calendar year. (Neb. Rev. Stat. §48-604(4)(c)(i))

3. Domestic Employment

- a) If you paid total cash wages of \$1,000 or more in a calendar quarter in a calendar year. (Neb. Rev. Stat. §48-604(4)(d))

4. Non-Profit Organization with an IRS 501 (c) (3) exemption

- a) If you had 4 or more workers for some portion of a day, in 20 different weeks in a calendar year. Proof of 501(c)(3) must be sent with this form or noted that it's applied for. (Neb. Rev. Stat. §48-604(4)(b)(ii))

5. Contract Labor

- a) Services performed by an individual for wages, including wages received under a contract of hire, shall be deemed to be employment unless it is shown to the satisfaction of the commissioner that: (a) such individual has been and will continue to be free from control or direction over the performance of such services and (b) such service is either outside the usual course of the business for which such service is performed or service is performed outside of all the places of business of the enterprise and (c) such individual is customarily engaged in an independently established trade, occupation, profession, or business. All of a, b, and c must be met for the worker to be considered contract labor. The provisions of this subdivision are not intended to be a codification of the common law and shall be considered complete as written. (Neb. Rev. Stat. §48-604(5))

6. Government Organizations

- a) Any worker/employee, at any time, other than Elected Officials. (Neb. Rev. Stat. §48-604(4)(a))

Note: 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 operations 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 Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. §84-901.03(2))

**Complete the application online at [networks.nebraska.gov](http://networks.nebraska.gov)**