NEBRASKA ADMINISTRATIVE CODE

LAST REVISION DATE: May 28, 2008

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 3 - EXPERIENCE RATING INFORMATION AND VOLUNTARY CONTRIBUTIONS

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-649.

002. The Department shall notify employers of all contributions credited to their experience accounts for each year and all benefit charges made to their accounts in that year. ~~It shall also furnish each employer with a voluntary contribution report form which may enable the employer to improve its combined tax rate one step for the following year.~~ The Department may notify employers that are eligible for a reduction in their combined tax rate for the following year through a voluntary contribution of the amount of the voluntary contribution necessary to qualify for the rate reduction. Failure on the part of any employer to receive such information ~~or forms~~ will not extend a date for receiving credit for any such voluntary payment.

003. Voluntary contributions identified as such and received will be credited in their entirety to an employer's experience account.