NEBRASKA ADMINISTRATIVE CODE

LAST REVISION DATE: May 28, 2008

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 12 - DETERMINATION OF LIABILITY

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-603, 48-607 and 48-650.

002. The Commissioner may, at any time, determine that an employer is liable for additional combined tax for wages not previously reported to the Department. The Commissioner may also make a determination at any time determining whether an employer is ~~subject to~~ liable for to the payment of combined tax under the Employment Security Law.

003. Each employer~~, whether or not an employer as defined in *Neb. Rev. Stat.* §48-603~~ shall complete a combined tax status determination form as ~~and return a report on a form~~ prescribed by the Commissioner to determine if ~~it is or was an~~ said employer is liable for ~~subject to~~ the payment of combined tax~~,~~. ~~or to determine if wages have been paid but not reported to the Department~~ Services performed by an individual operating as a sole proprietor shall be exempt from liability.

004. The Department may audit, at any time, an employer's financial records for the purpose of determining if the employer is ~~subject to~~ liable for the payment of combined tax and, further, for the purpose of determining the amount of wages which have been paid but upon which no payment of combined tax has been made.

005. The employer shall be informed ~~by mail~~ any time a determination by the Department is made that it is either (1) ~~either~~ a ~~subject~~ liable employer, or (2) liable for additional combined tax. A determination that the employer is ~~subject to~~ liable for combined tax shall contain the basis for such determination.

006. An employer may appeal a determination made pursuant to this chapter by a ~~written~~ request ~~received by~~ to the Department within thirty days from the date of mailing such determination.

007. Hearings on appeals from such determinations shall be ~~conducted by the Commissioner or a designated representative. The hearing shall be~~ conducted pursuant to 223 NAC 1 to the extent that the provisions of said chapter do not conflict with this chapter or *Neb. Rev. Stat.* §48-650.

008. Notice of the decisions of the hearing officer shall be sent to all interested parties.