

● EMPLOYMENT SECURITY LAW

STATUTORY CITATION: Neb. Rev. Stat. §§ 48-601 – 48-683

GENERAL SUMMARY: The Employment Security Law establishes an unemployment compensation fund for Nebraska, into which most employers in the state are required to pay contributions on behalf of their employees, and from which cash benefits are paid to unemployed workers who have earned sufficient wage credits from employers who have contributed to the fund. In general, employers must pay UI taxes on behalf of their workers if they (1) employ at least one person for some part of a day in each of 20 different calendar weeks within the current or preceding calendar year, or (2) have paid wages of \$1,500 or more in any calendar quarter this year or last.

PROVISIONS APPLICABLE TO AGRICULTURE

EMPLOYER CONTRIBUTIONS — Every farm operator or other agricultural establishment that (1) during any calendar quarter in the current or preceding calendar year paid cash remuneration of \$20,000 or more for agricultural labor, or (2) for some portion of a day in each of 20 different calendar weeks in the current or preceding calendar year employed 10 or more workers in agricultural labor, is required to pay unemployment insurance contributions to the state fund. Normally, subject employers must pay UI taxes on the first \$9,000 in wages paid to each worker during the calendar year, at a tax rate computed annually by the state administering agency on the basis of the employer's UI claims experience and other factors.

ELIGIBILITY FOR BENEFITS — In general, a worker is eligible to receive unemployment benefits if the state agency finds that the individual (1) has registered for work and continued to report to the state employment office, (2) has made a claim for benefits, (3) is able to work and available for work, (4) has been unemployed for a waiting period of one week, and (5) has earnings from insured employment, during the first four of the last five completed calendar quarters immediately preceding the initial claim for benefits, that equal or exceed an annually adjusted minimum amount — about \$4,146 in 2017 — including no less than \$1,850 in one such quarter and no less than \$800 in another.

AMOUNT OF BENEFITS — An eligible claimant's weekly benefit amount is generally equal to one-half of the worker's average weekly earnings during the one quarter of the four-quarter base period in which wages were highest. The weekly benefit amount, however, may not exceed one-half of the annual average weekly wage for the state as a whole. The UI payment in a given week of partial or total unemployment is generally equal to the weekly benefit amount, unless the claimant's earnings from part-time work exceed one-fourth that sum, in which case the claimant is entitled to receive the weekly benefit amount minus that portion of the week's earnings that exceed one-fourth the benefit amount.

SPECIAL NOTES OR ADVISORIES

LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS — For purposes of determining liability for payment of unemployment contributions, in cases where farmworkers performing agricultural labor are furnished to a farm operator by a crew leader who (1) is registered under the Migrant and Seasonal Agricultural Worker Protection Act, (2) pays members of the crew their earnings, and (3) has not entered into a written agreement with the farm operator under which the crew leader is designated as an employee of the farm operator, the crew leader is treated as the workers' employer. Under any other circumstances, crew members are considered employees of the farm operator, and wages paid to the workers by the crew leader are deemed to be wages paid by the farm operator.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY — *Office of Unemployment Insurance, Nebraska Department of Labor, Lincoln, Nebraska 68509 (402-458-2500).* The Department has administrative control over the unemployment insurance system in the state, including the determination of employer liability for UI contributions, collection of contributions from subject employers, determination of eligibility for benefits, adjudication of tax and benefit appeals, and payment of benefits. Applications for unemployment compensation may be filed online, at <https://neworks.nebraska.gov/vosnet/Default.aspx>.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY — *None.*