

[Nebraska state statutes](#)

**New Hire Reporting Act**

Contact: [Nebraska New Hire Reporting Office](#)

**Effective January 1, 2010 Nebraska Revised Statute §48-2302 requires that Independent Contractors be reported as new hires. Per IRS, the general rule is that an individual is an independent contractor if you, the person for whom the services are performed, have the *right to control or direct only the result of the work and not the means and methods of accomplishing the result.*  
For additional information or assistance, call 1-888-256-0293.**

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**48-2301. Act, how cited.**

Sections [48-2301](#) to [48-2308](#) shall be known and may be cited as the New Hire Reporting Act.

Source:Laws 1997, LB 752, § 40.

**48-2302. Terms, defined.**

For purposes of the New Hire Reporting Act:

(1) Date of hire means the day an employee begins employment with an employer;

(2) Department means the Department of Health and Human Services;

(3) **Employee means an independent contractor or a person who is compensated by or receives income from an employer or other payor, regardless of how such income is denominated;**

(4) Employer means any individual, partnership, limited liability company, firm, corporation, association, political subdivision, or department or agency of the state or federal government, labor organization, or any other entity with an employee;

(5) Income means compensation paid, payable, due, or to be due for labor or personal services, whether denominated as wages, salary, earnings, income, commission, bonus, or otherwise;

(6) Payor includes a person, partnership, limited partnership, limited liability partnership, limited liability company, corporation, or other entity doing business or authorized to do business in the State of Nebraska, including a financial institution, or a department or an agency of state, county, or city government; and

(7) Rehire means the first day an employee begins employment with the employer following a termination of employment with such employer. Termination of employment does not include temporary separations from employment, such as an unpaid medical leave, an unpaid leave of absence, a temporary layoff, or an absence for disability or maternity.

**Source:**Laws 1997, LB 752, § 41; **Laws 2009, LB288**, § 16.

**48-2303. Employers; report to Department of Health and Human Services; when.**

(1) Beginning October 1, 1997, **employers who hire or rehire any employee, for any amount of income or compensation, shall report to the department within the time period specified in subsection (2) of this section the name, address, and social security number of that employee, the date of hire or rehire, and the name, address, and federal tax identification number of the employer.** Employers shall transmit the required information to the department by forwarding a copy of the employee's federal W-4 with the date of hire or rehire inscribed upon it or any form approved in advance by the department. Employers may transmit the required information by first-class mail, fax, magnetic tape, disc, or electronic or any other means approved by the department.

(2) Employers shall report the hire or rehire of employees (a) within twenty days after the date of hire or rehire or (b) if reports are transmitted magnetically or electronically, by two monthly transmissions, if necessary, which are not less than twelve days or more than sixteen days apart.

**Source:**Laws 1997, LB 752, § 42; **Laws 2004, LB 950**, § 1.

**48-2304. Employer; immunity.**

An employer shall not be liable under any state law to any individual for disclosure of information or any other action taken in good faith compliance with the New Hire Reporting Act.

**Source:**Laws 1997, LB 752, § 43.

#### **48-2305. Multistate employer; transmission of reports.**

An employer that has employees who are employed in two or more states and that transmits reports magnetically or electronically may comply with the New Hire Reporting Act by designating one of such states in which the employer has employees as the state to which the employer will transmit the report described in section [48-2303](#). Any Nebraska employer that transmits reports pursuant to this section shall notify the department in writing of the state which such employer designates for the purpose of transmitting reports.

**Source:**Laws 1997, LB 752, § 44; Laws 2007, LB296, § 219.

#### **48-2306. Employer; fine.**

On and after October 1, 1998, the department may levy a fine not to exceed twenty-five dollars for each employee not reported by the employer to the department. The department shall determine whether or not to levy a fine based upon the good faith efforts of an employer to comply with the New Hire Reporting Act. The department shall remit fines collected under this section to the State Treasurer for distribution in accordance with Article VII, section 5, of the Constitution of Nebraska.

**Source:**Laws 1997, LB 752, § 45; Laws 2007, LB296, § 220.

#### **48-2307. Department; report.**

The department shall issue a report to the Legislature on or before January 31 of each year which discloses the number of employees reported to the department and the number of matches during the preceding calendar year for purposes of the New Hire Reporting Act.

**Source:**Laws 1997, LB 752, § 46; Laws 2007, LB296, § 221.

**48-2308. Rules and regulations.**

The department shall adopt and promulgate rules and regulations to carry out the New Hire Reporting Act.

**Source:**Laws 1997, LB 752, § 47.