

Title 10 - DEPARTMENT OF ADMINISTRATIVE SERVICES - SOCIAL SECURITY BUREAU

Chapter 3 - DUE DATES

001 The interim wage report shall be the completed Entity Transactions form. The interim wage report for the period from the first day through the fifteenth day of the month and the appropriate contribution payable therewith shall be due in the office of the Social Security Bureau no later than the twentieth day of the same month. The interim wage report for the period from the sixteenth day through the last day of the month and the appropriate contribution payable therewith shall be due in the office of the Social Security Bureau no later than the fifth day of the following month. Thereafter, such interim wage report and/or contribution shall be considered delinquent and subject to an interest assessment computed on the amount of contribution due at an annual rate established by the Federal Social Security Administration with a minimum interest assessment of \$5.00. If the due date falls on a Saturday or Sunday or State holiday, the interim wage report and contribution shall be due on the next business day. An interim wage report and contribution shall be considered submitted timely if they are placed in the United States mail and postmarked no later than the due date.

002 The annual wage report shall be the State Social Security Administrator's copy of Form W-3 S&L, Transmittal of Income and Tax Statements for State and Local Governmental Employers. The annual wage report shall be due in the office of the Social Security Bureau no later than the twenty-eighth day of the second month following the calendar year for which the report is being submitted. Thereafter, such annual wage report shall be considered delinquent. If the due date falls on a Saturday or Sunday or State holiday, the annual wage report shall be due on the next business day. An annual wage report shall be considered submitted timely if it is placed in the United States mail and postmarked no later than the due date.

Annotation:

Section 68-608, R.R.S. 1943 (Wage Reports)
Section 68-610, R.R.S. 1943 (Contributions)

