

Revised due to adoption of committee amendment

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2014-15</b>		<b>FY 2015-16</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$154,445		\$155,731,	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$154,445</b>		<b>\$155,731</b>	

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 560, as amended by AM 1958, amends the Nebraska Wage Payment and Collection Act.

The Act is amended to allow the Commissioner of Labor to subpoena records and witnesses related to enforcement of the Act; provides that the Commissioner shall issue a citation to an employer who violates the Act; provides for an administrative penalty of not more than \$500 for the first violation and not more than \$5,000 for a second or subsequent violation; and gives an employer 15 working days to contest a citation or penalty.

AM 1958 also amends portions of LB 903 into LB 560 by amending Section 48-1230 to strike language referring to a requirement that employers furnish an employee, following a written request by that employee, an itemized statement listing wages earned and deductions made for each pay period that earnings and deductions were made. The statement could be in either print or electronic format. New language is inserted into Section 48-1230 requiring an employer to deliver or make available to each employee, by mail, electronically, or at the employee's normal place of employment during employment hours for all shifts a detailed wage statement. This requirement does not pertain to exempt employees under the federal Fair Labor Standards Act of 1938 regarding number of hours worked, unless the employer pays these employees overtime payments.

The Department of Labor indicates that they receive over 33,000 contacts each year related to the Wage Payment and Collection Act. Currently, the department has no statutory authority to investigate wage claims but provides assistance by way of providing information to assist citizens. They also perform 1,247 wage conciliation actions annually and, where jurisdiction is authorized, pursue select cases.

The Department of Labor estimates that LB 560 will significantly increase the scope and number of investigations they perform and that an additional 2.0 FTE will be required to handle a substantial increase in cases per year. The new FTE will be for Labor Law Specialists.

We estimate the cost of LB 560, as amended, at \$154,445 for FY2014-15 and \$155,731 for FY2015-16. PSL is \$79,061 for FY2014-15 and \$81,038 for FY2015-16.