

PREPARED BY: Doug Gibbs  
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 PHONE: 471-0051

**LB 884**

Revision: 02

Revised due to adoption of amendment on General File

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 884 amends Nebraska Revised Statutes Sections 48-1230 to 48-1232 regarding payroll information that shall be furnished by an employer to an employee.

The bill as amended by AM 1615 provides that an employer shall, when a request is made, within ten days furnish the employee with an itemized statement listing wages earned and deductions made from the employee's wages for each pay period earnings and deductions were made. The statement may be in either print or electronic format.

Any employer who fails to furnish an itemized statement requested by the employee shall be guilty of an infraction and subject to fine as specified in Section 29-436.

The Department of Administrative Services currently provides wage information electronically. Employees have access and may review and print a pay statement if they desire. Therefore we believe there is no fiscal impact to the state.