

NEBRASKA

Nebraska Enacts Ballot Measure Requiring Paid Sick Leave

On Nov. 5, 2024, Nebraska voters passed [Initiative Measure 436](#), joining the 15 states (and the District of Columbia) that have already enacted paid sick leave laws. Known as the Nebraska Healthy Families and Workplaces Act, the new law requires employers to provide 40-56 hours of paid sick time per year, depending on their size. Eligible employees can begin taking paid sick leave under the law Oct. 1, 2025. Missouri and Alaska, like Nebraska, also passed paid sick leave ballot measures on Nov. 5.

(Nebraska election results are unofficial until the vote is certified on Dec. 2, 2024.)

Covered Employers

All employers are covered by the law, except the governments of the United States and the state of Nebraska and its agencies, departments and political subdivisions.

Eligible Employees

Employees who work in Nebraska for at least **80 hours** in a calendar year are eligible for leave under the new law. Railroad employees are not covered.

Accrual, Carryover and Use of Leave

Employees accrue at least one hour of paid sick time for every 30 hours worked, starting Oct. 1, 2025, or the commencement of employment—whichever is later. Employers with fewer than 20 employees may cap accrual at **40** hours per year, and employers with more employees may cap annual accrual at **56** hours.

Frontloading all paid sick time that an employee is expected to accrue in a year at the beginning of the year is allowed under the law as an alternative to accrual.

Employees may use leave as it is accrued, and they are entitled to carry over leave from one year to the next, although employers may pay out unused leave at the end of the year as an alternative to carryover. To substitute payout for carryover, however, employers must provide the full amount of annual leave at the beginning of the following year, available for immediate use.

Provided to you by **Employco USA, Inc.**

Important Dates

Sept. 15, 2025

Notice requirements take effect under the new paid sick time law.

Oct. 1, 2025

Employees may begin taking paid sick time.

Only employees who work 80 hours per year in Nebraska are eligible for leave.

Permitted Reasons for Leave

As with most state paid sick leave laws, the Nebraska law allows employees to take paid sick leave for their own or a family member's health conditions and preventive care. A more unusual reason for leave under the new law is to attend a meeting necessitated by an employee's child's mental or physical illness, injury or health condition at a school or place where the child is receiving care. Like many state paid sick leave laws, especially in the COVID-19 era, Nebraska's law allows for public health emergency-type leave, which may be used if:

- The employee's place of business is closed due to a public health emergency;
- The school or place of care of the employee's child is similarly closed; or
- The presence of the employee or their family in the community jeopardizes the health of others due to the employee's or family member's exposure to a communicable disease.

Notice, Documentation and Recordkeeping

Employers may require employees to provide notice of leave, but any such requirements must be included in a written policy. Employers may also demand reasonable documentation (explained in the law) in support of three or more days of paid sick time.

Employers must provide employees written notice of specific features of the law at the commencement of employment or **Sept. 15, 2025**, whichever is later, and in a workplace poster. The Nebraska Department of Labor is charged with creating model notices and posters for employers to use to meet these obligations.

Employers must ensure that employees' paychecks include a record of the amount of paid sick time available to the employee, the amount of paid sick time taken by the employee to date in the year, and the amount of pay the employee has received as paid sick time.

Employer Paid-time-Off (PTO) Policies and Collective Bargaining Agreements

Employers are in compliance with the new paid sick time law if they have paid leave policies, such as PTO, that provide the amount of leave required by the new law, and for the same purposes and under the same conditions as under the law. The law contains special provisions for employers that are signatories to a multiemployer collective bargaining agreement.

Enforcement and Penalties

Retaliation against employees who request or use paid sick time is prohibited, and employees may file a lawsuit alleging employer violations of the law. Administrative penalties may also be imposed for violations.

Next Steps for Employers

Employers should become familiar with the new requirements before they take effect in 2025. Employers should also train supervisors and managers on the new law and update their written policies as needed. In addition, employers should watch for rules, model notices and guidance materials from the Nebraska Department of Labor.