

# Nebraska Leave Laws

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*This material is for general informational purposes only and does not constitute legal advice. For current and accurate guidance, please consult legal counsel in your jurisdiction.*

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# Paid Time Off (PTO) in Nebraska

## Vacation Leave Quota

Nebraska law requires no vacation days.

Since there is no federal or state law concerning this subject, employers in Nebraska aren't required to provide paid or unpaid vacation leave to their employees. However, employers often choose to provide vacation benefits, as it is one of the most desired perks for employees. So, if an employer chooses to offer vacation leave to their employees, paid or unpaid, it must adhere to state law, established policy, or an employment contract.

Furthermore, an employer may choose to provide vacation benefits to some employees while not providing them to others as long as it is not based on age, race, or gender.

## Accrual

PTO accrual system is not mandatory in Nebraska, but it is widely used by companies.

The accrual system is based on the pay period. Payday is designated by the employer, in Nebraska. The most common pay period in Nebraska is monthly.

Employers can establish guidelines that employees must meet before accruing vacation leave.

Employers can also cap (limit) the amount of vacation time employees can accrue or receive.

## Roll Over

A Use-It-or-Lose-It policy is prohibited by state law.

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A “use-it-or-lose-it” employee vacation policy requires an employee to lose any unused vacation time after a specific date, such as the end of the year.

Nebraska is among the four states that mandate the prohibition of this policy in the US; there are also [California leave laws](#), [Nebraska](#), and [Montana](#) on this list.

An employer, on the other hand, can have a policy that limits (caps) an employee’s right to earn vacation time at a certain number of hours. When an employee’s earned vacation hours fall below that threshold, the employee’s ability to earn vacation pay is reinstated.

## Statutory Provisions Addressing Vacation Pay

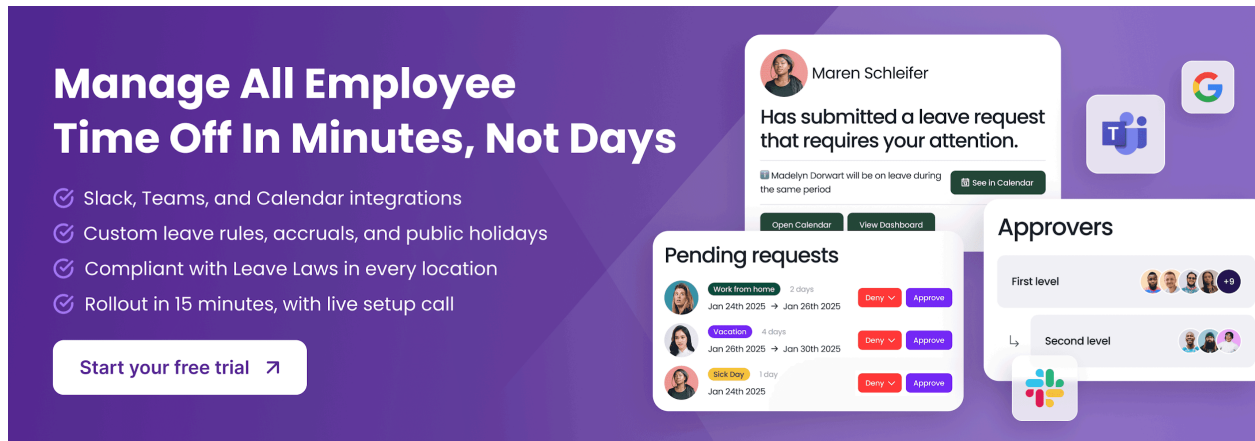
[Earned vacation time is considered wages.](#)

Paid vacation is a type of fringe benefit, which is considered wages.

## Payment of Accrued, Unused Vacation on Termination

[An employer can’t deny payment for unused vacation.](#)

All earned and unused vacation must be paid to employees upon separation from the company, regardless of the reason. All this applies unless the employer and employee or the employer and the collective-bargaining representative have specifically agreed otherwise.



# Sick Leave in Nebraska

## Federal Laws – Leave Quota

Federal law requires 12 weeks of unpaid sick leave.

The federal Family and Medical Leave Act (FMLA) applies to all the states in the U.S.A. The leave is job-protected.

Employees qualify for FMLA benefits only if:

- they have been working for their employer for at least 12 months (at least 25 hours per week) or 1,250 hours in the previous year
- they work in a location where at least 50 people are employed by the company (in a 75-mile radius)

The FMLA entitles qualified employees to take up to 12 weeks off for:

- personal medical reasons – illness or injury

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- to care for a close family member (child, spouse, or parent) suffering from a severe illness
- for maternity or paternity leave.

Employers are free to propose additional sick leave benefits that are better than the minimum federal requirement.

Check out our article on [FMLA](#) to learn more.

## Nebraska State Laws

There are no additional state sick leave laws.

Some states mandate businesses to provide employees with a specific number of paid sick days, but neither federal law nor Nebraska labor rules oblige employers to provide paid or unpaid leave. Still, eligible employers in Nebraska must comply with the FMLA.

Nonetheless, it is necessary to remember that if an employer chooses to provide sick leave benefits, it must comply with the employment contract or employee handbook. This way, an employer may create a legal obligation to grant it.

## Maternity, Paternity, FMLA in Nebraska

### Federal Law

12 weeks of unpaid maternity/paternity leave is provided by FMLA.

The Family and Medical Leave Act (FMLA) is a federal law that allows eligible workers to take up to 12 weeks of unpaid, job-protected leave per year for family or medical reasons, including

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maternity or paternity leave. Unless otherwise authorized by the employer, an employee must take this leave continuously. More information about FMLA eligibility can be found above, under the section *Sick Leave in Nebraska: Federal Laws – Leave Quota*.

The Pregnancy Discrimination Act (PDA) is one more federal law that protects pregnant women. According to the PDA, discrimination against pregnant people is prohibited in all areas of employment: hiring, firing, pay, job assignments, promotions, fringe benefits, training, leave, and health insurance.

## Additional State Laws in Nebraska

### Nebraska Adoption Leave

All employers that provide parental leave following the birth of a child must make the same leave available to parents who adopt a child under the age of nine, or under the age of 19, if the child has special needs. This law does not apply to stepparent or foster parent adoptions.

### Payout

Maternity leave in Nebraska is unpaid.

## Bereavement Leave in Nebraska

An employer is not required to give bereavement leave.

An employer is not legally required to provide any paid or unpaid bereavement leave, or any time off to attend an immediate family member's funeral. However, most employers do provide at least 2 days, so employers who decide to provide bereavement leave must follow the bereavement policy or practice they have in place.

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## Payout

Bereavement leave in Nebraska is unpaid.

# Jury Duty Leave in Nebraska

Employers must provide all employees with paid time off work for jury duty.

In Nebraska, employers are not only required to give employees leave for jury duty, but they are also required to pay for the time spent at jury selection or jury duty. This is a rare guarantee, as most states only require that employees be provided with unpaid leave for serving on a jury.

Employees must provide reasonable notice as evidence of their jury service requirements.

An employer may not fire, threaten, or otherwise coerce employees because they receive or respond to a summons, serve as jurors, or attend court for prospective juror service.

## Payout

The court pays:

Employees who serve as jurors in Nebraska are paid \$35.00 a day (though juror pay is only a token amount).

The employer pays:

All employers in Nebraska are required to pay employees their normal wages for jury duty. But an employer may reduce an employee's pay by the amount of compensation paid by the court for jury duty. In addition, an employer may refuse to deduct and pay full wages.

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# Military Leave in Nebraska

All employers in the U.S. must comply with USERRA. Additional state family military leave law.

## Federal Regulations

The Uniformed Services Employment and Reemployment Rights Act (USERRA) is a federal law that applies to employers of all sizes and types in the U.S. USERRA protects employees called to active duty in the U.S. military, including the U.S. Armed Forces, Reserves, and National Guard. USERRA provides reinstatement rights, protection from discrimination, the right to continue group health care benefits for up to 24 months during their leave, and up to 5 years of unpaid leave for military service (with exceptions to this 5-year limit).

## Nebraska State Law

Employees who are members of the Nebraska National Guard (or the national guard of any other state) and are called into active state duty have the same leave and reinstatement rights and benefits as those guaranteed by USERRA.

### Nebraska Family Military Leave Act

Nebraska's military family leave law is another type of leave that falls under military leave.

Employers that have 15 or more employees must provide unpaid time off to an employee who is the spouse or parent of a military service member called into active duty. The active-duty period must last at least 179 days.



Employers with 15 to 50 employees must provide up to 15 days of unpaid leave to an eligible employee.

Employers with more than 50 employees must provide up to 30 days of unpaid leave to an eligible employee.

To be eligible for this type of leave, employees must meet the same qualifications as for receiving FMLA (they have worked for the employer for at least 12 months before the leave begins, and they have worked at least 1,250 hours in the 12 months before the leave begins).

If an employee requests leave for more than five days, an employer may require at least 14 days' notice and documentation to verify the employee's leave request.

Employers must allow employees on leave to continue their benefits at the employee's expense. Employers must offer employees the same or an equivalent position when they return from active duty.

#### Payout

Military leave is unpaid.

## Voting Leave in Nebraska

2 hours of paid time off.

All employees registered to vote in Nebraska are entitled to up to two consecutive hours of paid time off to vote in any municipal, county, state, or federal primary or general election. An employer is not required to provide voting leave if the employee has at least 2 consecutive hours of non-working time while the polls are open. An employer may define the hours during which an employee may be absent.

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Advance notice is required; an employee must request leave before the day of the election.

### Payout

The employer must pay regular wages during this absence, if the employee gives notice in advance of the election day.

## Nebraska State Holidays in 2025

Nebraska law doesn't require private employers to provide employees with paid or unpaid holiday leave.

Private employers in Nebraska don't have to provide paid or unpaid leave for holidays, like almost all states in the U.S.A. Private employers can require all employees to work on holidays. However, the majority of employers in Nebraska do provide at least several paid holidays.

Nebraska officially observes 12 state holidays.

### A complete list of holidays celebrated in Nebraska in 2025:

Holiday	Observed in 2025	General Date
New Year's Day 2025	Wednesday, January 1	January 1
Martin Luther King, Jr.	Monday, January 20	3rd Monday in January
Washington's Birthday	Monday, February 17	3rd Monday in February

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Arbor Day	Friday, April 25	Last Friday in April
Memorial Day	Monday, May 26	Last Monday in May
Independence Day	Friday, July 4	July 4
Labor Day	Monday, September 1	1st Monday in September
Columbus Day	Monday, October 13	2nd Monday in October
Veterans Day	Tuesday, November 11	November 11
Thanksgiving Day	Thursday, November 27	4th Thursday of November
Day after Thanksgiving	Friday, November 28	Friday after Thanksgiving
Christmas Day	Thursday, Dec. 25	December 25

*\* Holidays that fall on Saturday are observed on Friday; holidays that fall on Sunday are observed on Monday.*

## 2026

Holiday	Observed in 2026	General Date
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New Year's Day 2026

Thu, Jan 1, 2026

January 1

Martin Luther King, Jr.

Monday, January 19

3rd Monday in January