

AMENDMENTS TO LB311

Introduced by Business and Labor.

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Sections 1 to 20 of this act shall be known and may be  
4 cited as the Paid Family and Medical Leave Insurance Act.

5           Sec. 2. For purposes of the Paid Family and Medical Leave Insurance  
6 Act:

7           (1) Base period means the first four of the last five completed  
8 calendar quarters immediately preceding the first day of a covered  
9 individual's benefit year;

10           (2) Benefit year means the one-year period beginning with the first  
11 day of the first week with respect to which the covered individual first  
12 files a valid claim for family and medical leave benefits, and thereafter  
13 the one-year period beginning with the first day of the first week with  
14 respect to which the covered individual next files a valid claim for  
15 family and medical leave benefits after the termination of his or her  
16 last preceding benefit year. For purposes of this subdivision, a week  
17 with respect to which a covered individual files a valid claim shall be  
18 deemed to be in, within, or during that benefit year which includes the  
19 greater part of such week;

20           (3) Commissioner means the Commissioner of Labor;

21           (4) Covered active duty or call to covered active duty status has  
22 the same meaning as in 29 C.F.R. 825.126(a)(1) and (2), as such  
23 regulation existed on January 1, 2019;

24           (5) Covered employer means an employer that is subject to the  
25 Employment Security Law;

26           (6) Covered individual means an individual who is employed by a  
27 covered employer;

1           (7) Covered servicemember has the same meaning as in 29 U.S.C. 2611  
2 and the regulations issued thereunder, as such section and regulations  
3 existed on January 1, 2019;

4           (8) Family and medical leave benefits means the benefits provided  
5 under section 4 of this act for periods of paid family and medical leave;

6           (9) Family member means:

7           (a) A biological, adopted, or foster child, a stepchild, or a legal  
8 ward of a covered individual or the covered individual's spouse or a  
9 person to whom the covered individual or the covered individual's spouse  
10 stood in loco parentis when such person was a minor child, regardless of  
11 the age or dependency status of such child, stepchild, legal ward, or  
12 person;

13           (b) A biological, adoptive, or foster parent, a stepparent, or a  
14 legal guardian of a covered individual or the covered individual's spouse  
15 or a person who stood in loco parentis to the covered individual or the  
16 covered individual's spouse when the covered individual or the covered  
17 individual's spouse was a minor child;

18           (c) A covered individual's spouse; or

19           (d) A grandparent, grandchild, or sibling, whether of a biological,  
20 foster, adoptive, or step relationship, of the covered individual or the  
21 covered individual's spouse;

22           (10) Health care provider means any person licensed under federal or  
23 state law to provide medical or emergency services, including, but not  
24 limited to, doctors, nurses, emergency room personnel, and certified  
25 nurse midwives;

26           (11) Individual average weekly wage means:

27           (a) For a covered individual who has earned wages during each  
28 calendar quarter of the base period, the amount of wages paid to the  
29 covered individual in the highest calendar quarter of the base period  
30 divided by thirteen; or

31           (b) For a covered individual who has not earned wages during each

1 calendar quarter of the base period, the covered individual's average  
2 weekly wage during the most recently completed calendar quarter;

3 (12) Military member means a covered individual's family member who  
4 is in the armed forces of the United States;

5 (13) Next of kin has the same meaning as in 29 U.S.C. 2611 and the  
6 regulations issued thereunder, as such section and regulations existed on  
7 January 1, 2019;

8 (14) Paid family and medical leave means leave taken by a covered  
9 individual for a qualifying reason described in section 3 of this act for  
10 which the covered individual is eligible for family and medical leave  
11 benefits;

12 (15) Qualifying exigency leave means leave taken by a covered  
13 individual for the following purposes if the covered individual's family  
14 member is on covered active duty or call to covered active duty status:

15 (a) Any of the purposes specified in 29 C.F.R. 825.126(b)(3)(i)  
16 through (iv), as such regulation existed on January 1, 2019;

17 (b) Any of the purposes specified in 29 C.F.R. 825.126(b)(8)(i)  
18 through (iv), as such regulation existed on January 1, 2019;

19 (c) To address any issue that arises from the fact that the military  
20 member is notified of an impending call or order to covered active duty  
21 seven or fewer calendar days prior to the date of deployment. Leave taken  
22 for this purpose can be used for a period of seven calendar days  
23 beginning on the date the military member is notified of an impending  
24 call or order to covered active duty;

25 (d) To attend any official ceremony, program, or event sponsored by  
26 the military that is related to the covered active duty or call to  
27 covered active duty status of the military member;

28 (e) To attend family support or assistance programs and  
29 informational briefings sponsored or promoted by the military, military  
30 service organizations, or the American Red Cross that are related to the  
31 covered active duty or call to covered active duty status of the military

1 member;

2 (f) To make or update financial or legal arrangements to address the  
3 military member's absence while on covered active duty or call to covered  
4 active duty status, such as preparing and executing financial and health  
5 care powers of attorney, transferring bank account signature authority,  
6 obtaining military identification cards, or preparing or updating a will  
7 or living trust;

8 (g) To act as the military member's representative before a federal,  
9 state, or local agency for the purposes of obtaining, arranging, or  
10 appealing military service benefits while the military member is on  
11 covered active duty or call to covered active duty status, and for a  
12 period of ninety days following the termination of the military member's  
13 covered active duty status;

14 (h) To attend counseling provided by someone other than a health  
15 care provider for the covered individual, for the military member, for  
16 the biological, adopted, or foster child, the stepchild, or the legal  
17 ward of the military member, for a child of the military member's spouse,  
18 or for a child to whom the military member stands in loco parentis, if  
19 the need for counseling arises from the covered active duty or call to  
20 covered active duty status of the military member;

21 (i) To spend time with the military member who is on short-term,  
22 temporary, rest and recuperation leave during the period of deployment.  
23 Leave taken for this purpose can be used for a period of fifteen calendar  
24 days beginning on the date the military member commences each instance of  
25 rest and recuperation leave;

26 (j) To attend arrival ceremonies, reintegration briefings and  
27 events, and any other official ceremony or program sponsored by the  
28 military during a period of ninety days following the termination of the  
29 military member's covered active duty status;

30 (k) To address issues that arise from the death of the military  
31 member while on covered active duty status, such as meeting and

1 recovering the body of the military member, making funeral arrangements,  
2 and attending funeral services; and

3 (1) To address other events which arise out of the military member's  
4 covered active duty or call to covered active duty status if the covered  
5 employer and covered individual agree that such leave qualifies as an  
6 exigency and agree to both the timing and duration of such leave;

7 (16) Retaliatory personnel action means denial of any right  
8 guaranteed under the Paid Family and Medical Leave Insurance Act,  
9 including, but not limited to:

10 (a) Any threat, discharge, suspension, demotion, or reduction of  
11 hours of a covered individual or any other adverse action against a  
12 covered individual for the exercise of any right guaranteed in the act;  
13 and

14 (b) Interference with or punishment for participating in or  
15 assisting with an investigation, proceeding, or hearing under the act;

16 (17) Serious health condition has the same meaning as in 29 U.S.C.  
17 2611 and the regulations issued thereunder, as such section and  
18 regulations existed on January 1, 2019;

19 (18) State average weekly wage means the state average weekly wage  
20 as annually determined under section 48-121.02; and

21 (19) Week means a period of seven consecutive days ending Saturday  
22 at midnight.

23 Sec. 3. (1) Beginning January 1, 2022, a covered individual may  
24 take paid family and medical leave for the following qualifying reasons:

25 (a) To care for a new child of the covered individual during the  
26 first year after the birth, adoption, or placement through foster care of  
27 that child;

28 (b) To care for a family member of the covered individual who has a  
29 serious health condition;

30 (c) To care for a covered servicemember if the covered individual is  
31 a family member or the next of kin of the covered servicemember;

1           (d) For qualifying exigency leave; or

2           (e) Because the covered individual has a serious health condition,  
3 including pregnancy, that makes the covered individual unable to perform  
4 the functions of the position held by such covered individual.

5           (2) A covered individual shall be eligible to take paid family and  
6 medical leave for a qualifying reason described in subsection (1) of this  
7 section once he or she has been employed by a covered employer for  
8 twenty-six or more consecutive weeks.

9           (3) The maximum amount of paid family and medical leave that a  
10 covered individual may take shall be:

11           (a) Twelve weeks or, for leave taken on an intermittent basis, sixty  
12 work days during any benefit year if such leave is taken for a qualifying  
13 reason described in subdivision (1)(a) of this section; or

14           (b) Six weeks or, for leave taken on an intermittent basis, thirty  
15 work days during any benefit year if such leave is taken for a qualifying  
16 reason described in subdivision (1)(b), (c), (d), or (e) of this section,  
17 except as otherwise provided in subdivisions (15)(c) and (15)(i) of  
18 section 2 of this act.

19           Sec. 4. (1) Subject to subsection (2) of this section, the family  
20 and medical leave benefits to be paid to the covered individual for any  
21 week of paid family and medical leave shall be:

22           (a) For a covered individual whose individual average weekly wage is  
23 not more than twenty percent of the state average weekly wage, an amount  
24 equal to ninety-five percent of such individual average weekly wage  
25 rounded to the nearest whole dollar amount;

26           (b) For a covered individual whose individual average weekly wage is  
27 more than twenty percent but not more than thirty percent of the state  
28 average weekly wage, an amount equal to ninety percent of such individual  
29 average weekly wage rounded to the nearest whole dollar amount;

30           (c) For a covered individual whose individual average weekly wage is  
31 more than thirty percent but not more than fifty percent of the state

1 average weekly wage, an amount equal to eighty-five percent of such  
2 individual average weekly wage rounded to the nearest whole dollar  
3 amount; or

4 (d) For a covered individual whose individual average weekly wage is  
5 more than fifty percent of the state average weekly wage, an amount equal  
6 to sixty-six percent of such individual average weekly wage rounded to  
7 the nearest whole dollar amount.

8 (2) The amount of family and medical leave benefits to be paid to a  
9 covered individual in any week shall not exceed sixty-six percent of the  
10 state average weekly wage.

11 (3) Family and medical leave benefits are not payable for the first  
12 week in any benefit year that a covered individual takes paid family and  
13 medical leave. Such week shall be known as the waiting period. If the  
14 covered individual takes ten or more days of paid family and medical  
15 leave in such benefit year, the covered individual shall be paid for the  
16 waiting period. The waiting period shall occur only once in any benefit  
17 year. This subsection shall not apply to paid family and medical leave  
18 taken for the reasons stated in subdivisions (15)(c) and (15)(i) of  
19 section 2 of this act or for the reason stated in subdivision (1)(a) of  
20 section 3 of this act.

21 (4) Family and medical leave benefits are not payable for less than  
22 one workday of paid family and medical leave taken in any one workweek.

23 (5) The first payment of family and medical leave benefits must be  
24 made to the covered individual within three weeks after the initial claim  
25 is filed under section 5 of this act, and subsequent payments of such  
26 benefits must be made every week thereafter for as long as the covered  
27 individual is eligible. Family and medical leave benefits shall be paid  
28 in the manner prescribed by the commissioner, which may include  
29 electronic payments.

30 (6) For purposes of the calculations required under this section,  
31 only wages earned in employment as defined in section 48-604 shall be

1 considered.

2 (7) A covered individual shall not receive family and medical leave  
3 benefits at the same time that he or she is receiving workers'  
4 compensation benefits for total disability or benefits under the  
5 Employment Security Law.

6 Sec. 5. (1) To receive family and medical leave benefits, a covered  
7 individual shall file an initial claim for such benefits with the  
8 commissioner on a form prescribed by the commissioner. The claim shall  
9 include:

10 (a) The name, address, and social security number of the covered  
11 individual;

12 (b) The reason for taking the paid family and medical leave;

13 (c) A schedule showing the dates during which the covered individual  
14 intends to take paid family and medical leave, to the extent such dates  
15 are known;

16 (d) Such wage information as the commissioner may require to  
17 determine the amount of family and medical leave benefits;

18 (e) Such documentation as the commissioner may require from a health  
19 care provider for proof of a serious health condition;

20 (f) The name and address of each covered employer that employs the  
21 covered individual; and

22 (g) Such other information as required by the commissioner to  
23 calculate and determine eligibility for family and medical leave  
24 benefits.

25 (2) After an initial claim is filed, the commissioner shall send  
26 notice of the filing of such claim to each covered employer that employs  
27 the covered individual and shall include with such notice the schedule of  
28 leave submitted under subdivision (1)(c) of this section. The  
29 commissioner shall then determine the covered individual's eligibility  
30 for family and medical leave benefits. If the commissioner determines  
31 that the covered individual is eligible, the commissioner shall begin to



1 pay family and medical leave benefits to the covered individual pursuant  
2 to section 4 of this act. If the commissioner determines that the covered  
3 individual is ineligible, the commissioner shall notify the covered  
4 individual of the commissioner's determination. Such determination of  
5 ineligibility may be appealed, and the appeal shall be in accordance with  
6 the Administrative Procedure Act.

7 (3) A covered individual whose initial claim is approved under  
8 subsection (2) of this section shall be eligible to receive family and  
9 medical leave benefits with respect to any week after the first week of  
10 eligibility only if the covered individual makes a weekly claim for  
11 family and medical leave benefits in accordance with such rules and  
12 regulations as the commissioner may adopt and promulgate. The  
13 commissioner shall make available to each covered individual, at the time  
14 he or she is approved for family and medical leave benefits, a printed or  
15 electronic statement of such rules and regulations. Such weekly claims  
16 shall calculate the amount of paid family and medical leave that has been  
17 utilized by such covered individual in the previous week and in total.  
18 The information relating to the covered individual's use of paid family  
19 and medical leave may be shared with any covered employer that employs  
20 the covered individual upon the covered employer's request in a manner  
21 prescribed by the commissioner. Such weekly claims shall not require  
22 covered individuals to recertify the reason for taking the paid family  
23 and medical leave.

24 (4) The commissioner shall notify a covered individual when such  
25 covered individual's paid family and medical leave is set to terminate.  
26 Such notification shall be sent in a manner prescribed by the  
27 commissioner. The notification must be received by the covered individual  
28 one week in advance of the day when such paid family and medical leave is  
29 set to expire. If the covered individual does not return to work after  
30 the expiration of the paid family and medical leave and receipt of  
31 notification under this subsection, the employee protections provided in

1 section 8 of this act shall no longer apply.

2       Sec. 6. (1) The Paid Family and Medical Leave Insurance Fund is  
3 created. The fund shall be administered by the commissioner and shall  
4 consist of private donations, money transferred to the fund by the  
5 Legislature, and contributions from covered employers. Any money in the  
6 fund available for investment shall be invested by the state investment  
7 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
8 State Funds Investment Act.

9       (2) Beginning January 1, 2021, covered employers shall be required  
10 to remit contributions as provided in this section. The contributions  
11 shall become due and be paid by each covered employer to the commissioner  
12 in such manner and at such times as the commissioner shall, by rule and  
13 regulation, prescribe. The commissioner may require any covered employer  
14 that had an annual payroll of one hundred thousand dollars or more in  
15 either of the two preceding calendar years to pay the contributions by an  
16 electronic method approved by the commissioner, except when the covered  
17 employer establishes to the satisfaction of the commissioner that payment  
18 of the contributions by an electronic method would work a hardship on the  
19 covered employer. The commissioner shall remit the contributions to the  
20 State Treasurer for credit to the Paid Family and Medical Leave Insurance  
21 Fund. Such contributions shall be used to pay family and medical leave  
22 benefits payable under the Paid Family and Medical Leave Insurance Act  
23 and the administrative costs incurred in administering the act. The  
24 commissioner shall be responsible for evaluating and determining on an  
25 annual basis the contribution amounts necessary to finance the total  
26 amount of family and medical leave benefits payable under the act. If at  
27 any time during the year the commissioner determines that the  
28 contribution amounts are not sufficient to pay the family and medical  
29 leave benefits payable under the act, the commissioner shall increase the  
30 contribution amounts by the lowest amount necessary to pay all such  
31 benefits. In no case shall the contributions required from a covered

1 employer under this section exceed one percent of the gross wages paid to  
2 covered individuals by such covered employer.

3 (3) Beginning on the effective date of this act, the commissioner  
4 shall accept donations from any private individual or entity and shall  
5 remit all donations received to the State Treasurer for credit to the  
6 Paid Family and Medical Leave Insurance Fund. Such private donations  
7 shall be used to pay the upfront administrative costs and ongoing  
8 administrative costs related to the Paid Family and Medical Leave  
9 Insurance Act. On October 1, 2019, the State Treasurer shall transfer  
10 five million five hundred fifty-eight thousand dollars from the Nebraska  
11 Health Care Cash Fund to the Paid Family and Medical Leave Insurance  
12 Fund. Such transferred amount shall also be used to pay the upfront  
13 administrative costs related to the act. The transferred amount shall be  
14 repaid to the Nebraska Health Care Cash Fund when the commissioner  
15 determines that the Paid Family and Medical Leave Insurance Fund will  
16 have sufficient funds to pay all required family and medical leave  
17 benefits after such repayment is made, but in no case shall such  
18 repayment be made later than October 1, 2023. The commissioner shall  
19 notify the State Treasurer when to make such repayment, and the State  
20 Treasurer shall then transfer five million five hundred fifty-eight  
21 thousand dollars from the Paid Family and Medical Leave Insurance Fund to  
22 the Nebraska Health Care Cash Fund.

23 Sec. 7. (1) A covered individual may take paid family and medical  
24 leave on an intermittent basis if:

25 (a) The intermittent leave is to care for a family member with a  
26 serious health condition; or

27 (b) The intermittent leave is to care for a newborn or a newly  
28 placed adopted or foster care child of the covered individual and the  
29 covered individual has received the covered employer's written approval  
30 for such intermittent leave.

31 (2) A covered individual in need of intermittent leave to care for a

1 family member with a foreseeable serious health condition shall work with  
2 his or her covered employer to schedule the leave so as not to unduly  
3 disrupt the operations of the covered employer. In such cases, the  
4 covered employer may transfer the covered individual temporarily to an  
5 alternative job with equivalent pay and benefits that accommodates  
6 recurring periods of leave better than the covered individual's regular  
7 job. When the need for intermittent leave is unforeseeable, the covered  
8 individual shall provide notice as soon as possible and practicable under  
9 the circumstances.

10 (3) The minimum amount of intermittent leave that may be taken at  
11 any one time is one workday.

12 (4) Family and medical leave benefits for intermittent leave shall  
13 be prorated.

14 (5) The periods of intermittent leave shall not be separated by more  
15 than four months.

16 (6) Taking intermittent leave under this section shall not result in  
17 a reduction of the total amount of leave to which a covered individual is  
18 entitled beyond the amount of leave actually taken.

19 (7) Nothing in this section shall be construed to entitle a covered  
20 individual to more paid family and medical leave than he or she is  
21 otherwise entitled to under the Paid Family and Medical Leave Insurance  
22 Act.

23 Sec. 8. (1) Any covered individual who takes paid family and  
24 medical leave under the Paid Family and Medical Leave Insurance Act is  
25 entitled, on return from the leave:

26 (a) To be restored by the covered employer to the position of  
27 employment held by the covered individual when the leave commenced; or

28 (b) To be restored by the covered employer to an equivalent position  
29 with equivalent employment benefits, pay, and other terms and conditions  
30 of employment.

31 (2) During any paid family and medical leave taken, the covered

1 employer shall maintain any health benefits the covered individual had  
2 prior to taking such leave for the duration of the leave as if the  
3 covered individual had continued in employment continuously from the date  
4 he or she commenced the leave until the date the family and medical leave  
5 benefits terminate if the covered individual continues to pay the covered  
6 individual's share of the cost of such health benefits as required prior  
7 to the commencement of the leave.

8 (3) The taking of paid family and medical leave under the act may  
9 not result in the loss of any employment benefits accrued before the date  
10 on which the leave commenced.

11 (4) A covered employer shall not require a covered individual to  
12 exhaust his or her accrued vacation or sick time prior to taking paid  
13 family and medical leave.

14 (5) Nothing in this section shall be construed to entitle any  
15 covered individual to any right, benefit, or position of employment other  
16 than any right, benefit, or position to which the covered individual  
17 would have been entitled had he or she not taken the paid family and  
18 medical leave.

19 (6) Nothing in this section shall be construed to prohibit a covered  
20 employer from requiring a covered individual on paid family and medical  
21 leave to report periodically to the covered employer on the status of the  
22 covered individual and his or her intention to return to work.

23 (7) A covered individual who fraudulently obtains family and medical  
24 leave benefits shall not be entitled to any of the protections provided  
25 in this section.

26 Sec. 9. (1) It shall be unlawful for a covered employer to  
27 interfere with, restrain, or deny the exercise of, or the attempt to  
28 exercise, any right protected under the Paid Family and Medical Leave  
29 Insurance Act or to take a retaliatory personnel action against a covered  
30 individual because he or she exercised rights protected under the act.  
31 Such rights include, but are not limited to:

- 1       (a) The right to request or use paid family and medical leave;  
2       (b) The right to communicate to the covered employer an intent to  
3 file a claim for family and medical leave benefits;  
4       (c) The right to appeal eligibility determinations;  
5       (d) The right to testify or participate in any investigation,  
6 hearing, or proceeding under the act; and  
7       (e) The right to inform the commissioner of any alleged violation of  
8 the act.

9       (2) It shall be unlawful for a covered employer's absence control  
10 policy to count paid family and medical leave taken under the act as an  
11 absence that may lead to or result in discipline, discharge, demotion,  
12 suspension, or any other adverse action.

13       Sec. 10. (1) A covered individual who is entitled to leave under  
14 the federal Family and Medical Leave Act of 1993, 29 U.S.C. 2601 et seq.,  
15 shall take any paid family and medical leave allowed under the Paid  
16 Family and Medical Leave Insurance Act concurrently with leave taken  
17 pursuant to the federal Family and Medical Leave Act of 1993.

18       (2) A covered individual who is entitled to any kind of disability  
19 or family care leave under a collective-bargaining agreement or employer  
20 policy shall take any paid family and medical leave allowed under the  
21 Paid Family and Medical Leave Insurance Act concurrently with such  
22 disability or family care leave if the different types of leave are being  
23 granted for the same reason.

24       (3) Nothing in the Paid Family and Medical Leave Insurance Act shall  
25 prohibit covered employers from providing leave benefits that are in  
26 addition to the family and medical leave benefits required under the act.  
27 Such additional leave benefits shall not be considered when calculating  
28 family and medical leave benefits under section 4 of this act.

29       (4) The Paid Family and Medical Leave Insurance Act does not  
30 diminish a covered employer's obligation to comply with any of the  
31 following that provide more generous leave:

1       (a) A collective-bargaining agreement;

2       (b) An employer policy; or

3       (c) Any state or federal law.

4       (5) A covered individual's right to paid family and medical leave  
5 under the Paid Family and Medical Leave Insurance Act may not be  
6 diminished by a collective-bargaining agreement entered into or renewed,  
7 or an employer policy adopted or retained, after the effective date of  
8 this act.

9       Sec. 11. (1) Each covered employer shall provide written notice  
10 regarding the Paid Family and Medical Leave Insurance Act to each covered  
11 individual upon hiring and annually thereafter. A covered employer shall  
12 also provide written notice to a covered individual when he or she  
13 requests paid family and medical leave under the act or when the covered  
14 employer acquires knowledge that a covered individual's leave may qualify  
15 for family and medical leave benefits. Such notice shall include:

16       (a) An explanation of the covered individual's right to paid family  
17 and medical leave and the terms under which it may be used;

18       (b) The amount of family and medical leave benefits;

19       (c) The procedure for filing a claim for family and medical leave  
20 benefits;

21       (d) An explanation of the employee protections provided under  
22 section 8 of this act;

23       (e) A statement explaining that retaliatory personnel actions  
24 against a covered individual for requesting or using paid family and  
25 medical leave are prohibited; and

26       (f) A statement explaining that the covered individual has a right  
27 to file a complaint for violations of the Paid Family and Medical Leave  
28 Insurance Act.

29       (2) A covered employer shall also display and maintain a poster in a  
30 conspicuous place accessible to covered individuals at the covered  
31 employer's place of business that contains the information required under

1 subsection (1) of this section.

2 Sec. 12. (1) Claims filed and appeals taken pursuant to the Paid  
3 Family and Medical Leave Insurance Act and all related information shall  
4 be confidential and shall not be a public record, except that:

5 (a) Information may be disclosed to a public official for use in the  
6 performance of his or her official duties. For purposes of this  
7 subdivision, performance of official duties means the administration or  
8 enforcement of law or the execution of the official responsibilities of a  
9 federal, state, or local elected official. Administration of law includes  
10 research related to the law administered by the public official.  
11 Execution of official responsibilities does not include solicitation of  
12 contributions or expenditures to or on behalf of a candidate for public  
13 office or to a political party;

14 (b) Information may be disclosed in response to a court order or  
15 subpoena; and

16 (c) Information about a particular covered individual or covered  
17 employer may be disclosed to:

18 (i) Such covered individual or covered employer upon the  
19 individual's or employer's written request;

20 (ii) One who acts as an agent for the covered individual or covered  
21 employer if the agent presents a written release from the covered  
22 individual or covered employer, where practicable, or other evidence of  
23 authority to act on behalf of the covered individual or covered employer;

24 (iii) An elected official who is performing constituent services if  
25 the official presents reasonable evidence that the covered individual or  
26 covered employer has authorized such disclosure; or

27 (iv) An attorney who presents written evidence that he or she is  
28 representing the covered individual or covered employer in a matter  
29 arising under the Paid Family and Medical Leave Insurance Act.

30 (2) Any person who receives information under this section and  
31 rediscloses such information for any purpose other than the purpose for



1 which it was originally obtained shall be guilty of a Class III  
2 misdemeanor.

3       Sec. 13. (1) A covered individual is disqualified from receiving  
4 family and medical leave benefits for one year if he or she is determined  
5 by the commissioner to have willfully made a false statement or  
6 misrepresentation regarding a material fact, or willfully failed to  
7 report a material fact, to obtain family and medical leave benefits. The  
8 one-year period of disqualification shall begin on the date of the  
9 commissioner's determination.

10       (2) If family and medical leave benefits are paid erroneously or as  
11 a result of willful misrepresentation, or if a claim for family and  
12 medical leave benefits is rejected after benefits are paid, the  
13 commissioner may seek repayment of such benefits from the recipient (a)  
14 by civil action in the name of the commissioner, (b) by offset against  
15 any future family and medical leave benefits payable to the covered  
16 individual with respect to the benefit year current at the time of such  
17 receipt or any benefit year which may commence within three years after  
18 the end of such current benefit year, or (c) by issuing a levy on salary,  
19 wages, or other regular payments due to or received by the covered  
20 individual and such levy shall be continuous from the date the levy is  
21 served until the amount of the levy is satisfied. Notice of the levy  
22 shall be mailed to the covered individual whose salary, wages, or other  
23 regular payment is levied upon at his or her last-known address not later  
24 than the date that the levy is served. Exemptions or limitations on the  
25 amount of salary, wages, or other regular payment that can be garnished  
26 or levied upon by a judgment creditor shall apply to levies made pursuant  
27 to this section. Any person upon whom a levy is served who fails or  
28 refuses to honor the levy without cause may be held liable for the amount  
29 of the levy up to the value of the assets of the covered individual  
30 liable to repay the overpayment that are under the control of the person  
31 upon whom the levy is served at the time of service and thereafter.

1           Sec. 14. It is the intent of the Legislature that the commissioner  
2 utilize state data and technology that is used for other state programs,  
3 including, but not limited to, unemployment insurance, to the maximum  
4 extent possible for purposes of carrying out his or her responsibilities  
5 under the Paid Family and Medical Leave Insurance Act.

6           Sec. 15. (1) If the Internal Revenue Service determines that family  
7 and medical leave benefits are subject to federal income tax, the  
8 commissioner shall advise any covered individual filing a claim for  
9 family and medical leave benefits, at the time of filing such claim,  
10 that:

11           (a) The Internal Revenue Service has determined that family and  
12 medical leave benefits are subject to federal income tax;

13           (b) Requirements exist pertaining to estimated tax payments;

14           (c) The covered individual may elect to have federal income tax  
15 deducted and withheld from the covered individual's family and medical  
16 leave benefits; and

17           (d) The covered individual is permitted to change a previously  
18 elected income withholding status.

19           (2) If the covered individual elects to have federal tax payments  
20 withheld, the commissioner shall deduct and withhold the amount specified  
21 in the Internal Revenue Code in a manner consistent with state and  
22 federal law. Amounts deducted and withheld must remain in the Paid Family  
23 and Medical Leave Insurance Fund until transferred to the federal taxing  
24 authority as a payment of income tax.

25           Sec. 16. (1) The commissioner may conduct investigations in order  
26 to determine whether there has been compliance with the Paid Family and  
27 Medical Leave Insurance Act. Investigations shall take place at such  
28 times and places as the commissioner directs. Investigations shall be  
29 conducted so as not to unduly disrupt the operations of covered  
30 employers.

31           (2) For purposes of any investigation under this section, the

1 commissioner may administer oaths and affirmations, subpoena witnesses,  
2 compel their attendance, take evidence, and require the production of any  
3 books, papers, correspondence, memoranda, agreements, or other documents  
4 or records which the commissioner deems relevant or material to the  
5 inquiry.

6 (3) In case of contumacy by or refusal to obey a subpoena issued to  
7 any person, any court of competent jurisdiction, upon application by the  
8 commissioner, may issue to such person an order requiring him or her to  
9 appear before the commissioner and produce documentary evidence if so  
10 ordered or give evidence touching the matter under investigation or in  
11 question. Any failure to obey the order of the court may be punished by  
12 the court as a contempt.

13 (4) The commissioner shall issue a citation to a covered employer  
14 when an investigation reveals that the covered employer has violated the  
15 act. When a citation is issued, the commissioner shall notify the covered  
16 employer of the proposed administrative penalty, if any, by certified  
17 mail or any other manner of delivery by which the United States Postal  
18 Service can verify delivery. The administrative penalty shall be not more  
19 than five hundred dollars in the case of a first violation and not more  
20 than five thousand dollars in the case of a second or subsequent  
21 violation. The covered employer shall have fifteen working days from the  
22 date of the citation to contest it. Notice of contest shall be sent to  
23 the commissioner who shall provide a hearing pursuant to the  
24 Administrative Procedure Act.

25 Sec. 17. On or before December 31, 2022, and on or before December  
26 31 of each year thereafter, the commissioner shall electronically submit  
27 a report to the Legislature. The report shall include:

28 (1) The amount and percentage of family and medical leave benefits  
29 paid for each type of paid family and medical leave described in  
30 subsection (1) of section 3 of this act;

31 (2) The percentage of family and medical leave benefits paid to each

1 gender for each type of paid family and medical leave described in  
2 subsection (1) of section 3 of this act;

3 (3) The amount of contributions remitted by covered employers  
4 pursuant to section 6 of this act;

5 (4) The median payment level for family and medical leave benefits;

6 (5) The occupation and industry of covered individuals receiving  
7 family and medical leave benefits;

8 (6) The balance of the Paid Family and Medical Leave Insurance Fund;

9 (7) A summary of the outreach efforts made by the commissioner to  
10 increase awareness of the availability of paid family and medical leave;  
11 and

12 (8) The types of family members for whom paid family and medical  
13 leave as described in subdivision (1)(b) of section 3 of this act was  
14 taken.

15 Sec. 18. (1) A covered employer may satisfy the requirements of the  
16 Paid Family and Medical Leave Insurance Act through a private employer  
17 plan consisting of employer-provided benefits, insurance, or a  
18 combination of both if the plan meets or exceeds the rights, protections,  
19 and benefits provided under the act. A covered employer must file its  
20 plan with the commissioner. The commissioner shall approve the plan if it  
21 meets or exceeds such rights, protections, and benefits. Employees  
22 covered under an approved plan may be required to contribute to plan  
23 premiums subject to applicable limitations or restrictions.

24 (2) If a plan is approved under this section, the covered employer  
25 shall be exempt from the requirement to remit contributions under section  
26 6 of this act.

27 Sec. 19. Family and medical leave benefits shall not be considered  
28 compensation under the County Employees Retirement Act, the Judges  
29 Retirement Act, the Nebraska State Patrol Retirement Act, the School  
30 Employees Retirement Act, the State Employees Retirement Act, or any  
31 other retirement plan administered by the Public Employees Retirement

1 Board and shall not be eligible for deferral under any deferred  
2 compensation plan administered by the Public Employees Retirement Board.

3 Sec. 20. The commissioner shall adopt and promulgate rules and  
4 regulations as necessary to carry out the Paid Family and Medical Leave  
5 Insurance Act.

6 Sec. 21. Section 48-652, Revised Statutes Cumulative Supplement,  
7 2018, is amended to read:

8 48-652 (1)(a) A separate experience account shall be established for  
9 each employer who is liable for payment of combined tax. Whenever and  
10 wherever in the Employment Security Law the terms reserve account or  
11 experience account are used, unless the context clearly indicates  
12 otherwise, such terms shall be deemed interchangeable and synonymous and  
13 reference to either of such accounts shall refer to and also include the  
14 other.

15 (b) A separate reimbursement account shall be established for each  
16 employer who is liable for payments in lieu of contributions. All  
17 benefits paid with respect to service in employment for such employer  
18 shall be charged to his or her reimbursement account, and such employer  
19 shall be billed for and shall be liable for the payment of the amount  
20 charged when billed by the commissioner. Payments in lieu of  
21 contributions received by the commissioner on behalf of each such  
22 employer shall be credited to such employer's reimbursement account, and  
23 two or more employers who are liable for payments in lieu of  
24 contributions may jointly apply to the commissioner for establishment of  
25 a group account for the purpose of sharing the cost of benefits paid that  
26 are attributable to service in the employ of such employers. The  
27 commissioner shall adopt and promulgate such rules and regulations as he  
28 or she deems necessary with respect to applications for establishment,  
29 maintenance, and termination of group accounts authorized by this  
30 subdivision.

31 (2) All contributions paid by an employer shall be credited to the

1 experience account of such employer. State unemployment insurance tax  
2 payments shall not be credited to the experience account of each  
3 employer. Partial payments of combined tax shall be credited so that at  
4 least eighty percent of the combined tax payment excluding interest and  
5 penalty is credited first to contributions due. Contributions with  
6 respect to prior years which are received on or before January 31 of any  
7 year shall be considered as having been paid at the beginning of the  
8 calendar year. All voluntary contributions which are received on or  
9 before January 10 of any year shall be considered as having been paid at  
10 the beginning of the calendar year.

11 (3)(a) Each experience account shall be charged only for benefits  
12 based upon wages paid by such employer. No benefits shall be charged to  
13 the experience account of any employer if:

14 (i) Such benefits were paid on the basis of a period of employment  
15 from which the claimant (A) left work voluntarily without good cause, (B)  
16 left work voluntarily due to a nonwork-connected illness or injury, (C)  
17 left work voluntarily with good cause to escape abuse as defined in  
18 section 42-903 between household members as provided in subdivision (1)  
19 of section 48-628.13, (D) left work from which he or she was discharged  
20 for misconduct connected with his or her work, (E) left work voluntarily  
21 and is entitled to unemployment benefits without disqualification in  
22 accordance with subdivision (3) or (5) of section 48-628.13, or (F) was  
23 involuntarily separated from employment and such benefits were paid  
24 pursuant to section 48-628.17; and

25 (ii) The employer has filed timely notice of the facts on which such  
26 exemption is claimed in accordance with rules and regulations adopted and  
27 promulgated by the commissioner.

28 (b) No benefits shall be charged to the experience account of any  
29 employer if such benefits were paid during a week when the individual was  
30 participating in training approved under section 236(a)(1) of the federal  
31 Trade Act of 1974, 19 U.S.C. 2296(a)(1).

1           (c) No benefits shall be charged to the experience account of any  
2 employer if such benefits were paid to an individual who:

3           (i) Worked for an employer for twenty weeks or less to temporarily  
4 replace a permanent employee receiving family and medical leave benefits  
5 under the Paid Family and Medical Leave Insurance Act and who was laid  
6 off due to the return of such permanent employee;

7           (ii) Was discharged due to his or her failure to return to work  
8 after the expiration of paid family and medical leave taken pursuant to  
9 the Paid Family and Medical Leave Insurance Act; or

10           (iii) Left work voluntarily while on paid family and medical leave  
11 taken pursuant to the Paid Family and Medical Leave Insurance Act.

12           (d) ~~(c)~~ Each reimbursement account shall be charged only for  
13 benefits paid that were based upon wages paid by such employer in the  
14 base period that were wages for insured work solely by reason of section  
15 48-627.01.

16           (e)(i) ~~(d)(i)~~ Benefits paid to an eligible individual shall be  
17 charged against the account of his or her most recent employers within  
18 his or her base period against whose accounts the maximum charges  
19 hereunder have not previously been made in the inverse chronological  
20 order in which the employment of such individual occurred. The maximum  
21 amount so charged against the account of any employer, other than an  
22 employer for which services in employment as provided in subdivision (4)  
23 (a) of section 48-604 are performed, shall not exceed the total benefit  
24 amount to which such individual was entitled as set out in section 48-626  
25 with respect to base period wages of such individual paid by such  
26 employer plus one-half the amount of extended benefits paid to such  
27 eligible individual with respect to base period wages of such individual  
28 paid by such employer. The commissioner shall adopt and promulgate rules  
29 and regulations determining the manner in which benefits shall be charged  
30 against the account of several employers for whom an individual performed  
31 employment during the same quarter or during the same base period.

1 (ii) Any benefit check duly issued and delivered or mailed to a  
2 claimant and not presented for payment within one year from the date of  
3 its issue may be invalidated and the amount thereof credited to the  
4 Unemployment Compensation Fund, except that a substitute check may be  
5 issued and charged to the fund on proper showing at any time within the  
6 year next following. Any charge made to an employer's account for any  
7 such invalidated check shall stand as originally made.

8 (4)(a) An employer's experience account shall be terminated one  
9 calendar year after such employer has ceased to be subject to the  
10 Employment Security Law, except that if the commissioner finds that an  
11 employer's business is closed solely because one or more of the owners,  
12 officers, partners, or limited liability company members or the majority  
13 stockholder entered the armed forces of the United States, or of any of  
14 its allies, such employer's account shall not be terminated and, if the  
15 business is resumed within two years after the discharge or release from  
16 active duty in the armed forces of such person or persons, the employer's  
17 experience account shall be deemed to have been continuous throughout  
18 such period.

19 (b) An experience account terminated pursuant to this subsection  
20 shall be reinstated if:

21 (i) The employer becomes subject again to the Employment Security  
22 Law within one calendar year after termination of such experience  
23 account;

24 (ii) The employer makes a written application for reinstatement of  
25 such experience account to the commissioner within two calendar years  
26 after termination of such experience account; and

27 (iii) The commissioner finds that the employer is operating  
28 substantially the same business as prior to the termination of such  
29 experience account.

30 (5) All money in the Unemployment Compensation Fund shall be kept  
31 mingled and undivided. In no case shall the payment of benefits to an



1 individual be denied or withheld because the experience account of any  
2 employer does not have a total of contributions paid in excess of  
3 benefits charged to such experience account.

4 (6)(a) For benefit years beginning before September 3, 2017, if an  
5 individual's base period wage credits represent part-time employment for  
6 a contributory employer and the contributory employer continues to employ  
7 the individual to the same extent as during the base period, then the  
8 contributory employer's experience account shall not be charged if the  
9 contributory employer has filed timely notice of the facts on which such  
10 exemption is claimed in accordance with rules and regulations adopted and  
11 promulgated by the commissioner.

12 (b) For benefit years beginning on or after September 3, 2017, if an  
13 individual's base period wage credits represent part-time employment for  
14 an employer and the employer continues to employ the individual to the  
15 same extent as during the base period, then the employer's experience  
16 account, in the case of a contributory employer, or the employer's  
17 reimbursement account, in the case of a reimbursable employer, shall not  
18 be charged if the employer has filed timely notice of the facts on which  
19 such exemption is claimed in accordance with rules and regulations  
20 prescribed by the commissioner.

21 (7) If a contributory employer responds to the department's request  
22 for information within the time period set forth in subsection (1) of  
23 section 48-632 and provides accurate information as known to the employer  
24 at the time of the response, the employer's experience account shall not  
25 be charged if the individual's separation from employment is voluntary  
26 and without good cause as determined under section 48-628.12.

27 Sec. 22. If any section in this act or any part of any section is  
28 declared invalid or unconstitutional, the declaration shall not affect  
29 the validity or constitutionality of the remaining portions.

30 Sec. 23. Original section 48-652, Revised Statutes Cumulative  
31 Supplement, 2018, is repealed.