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Nebraska Paid Sick Leave Law

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State Leave Laws

Paid Sick Leave Laws

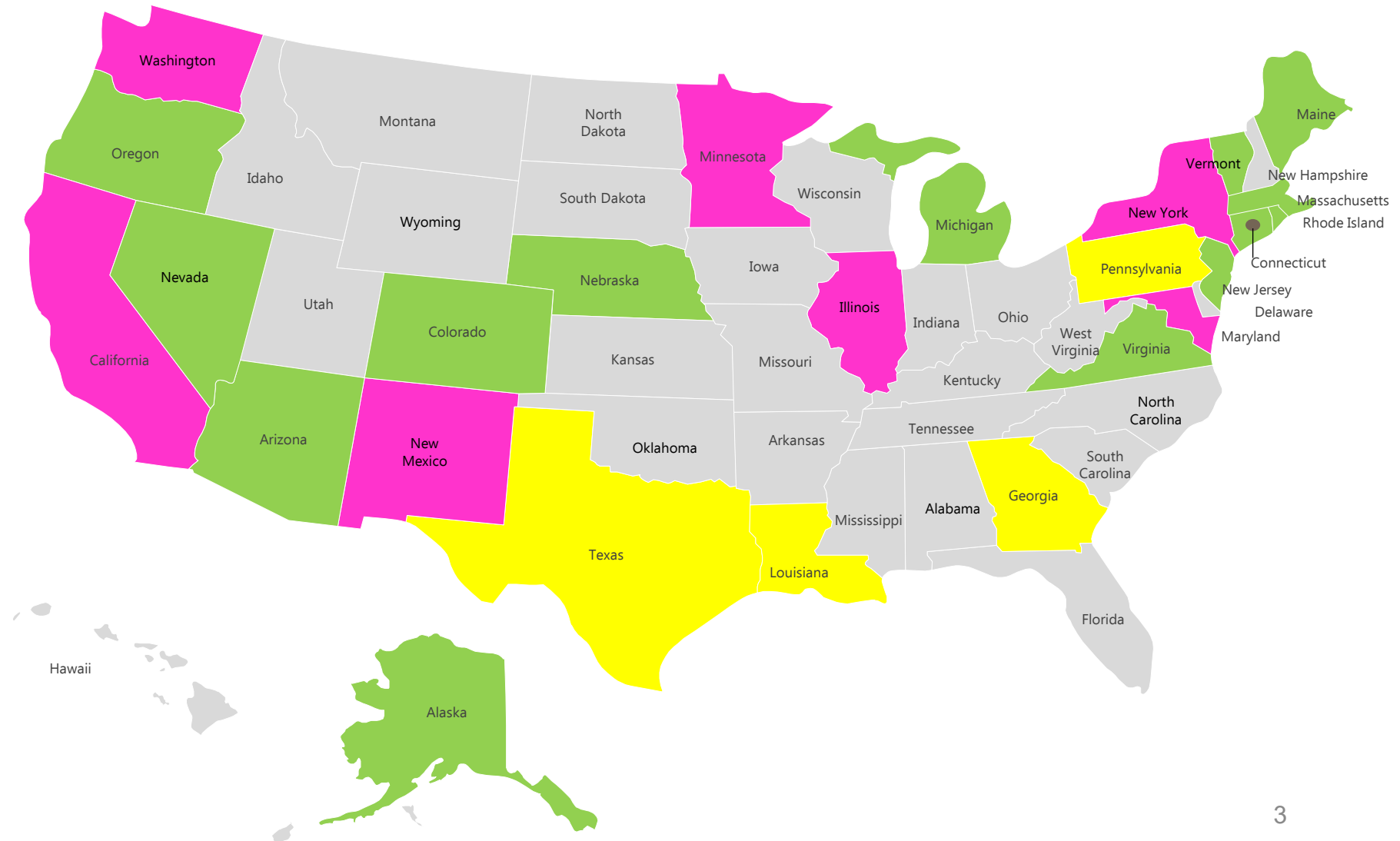
Statewide

Statewide & Local

Local or limited

New as of 11/5/2024:

- Nebraska
- Missouri
(*repealed effective 8/28/25*)
- Alaska



Nebraska Paid Sick Leave Law

- Nebraska Healthy Families and Workplaces Act
- Applies to private employers with 11 or more employees
- Employers with 11-19 employees – workers may earn up to **40 hours** of paid sick leave per year
- Employers with 20 or more employees – workers may earn up to **56 hours** of paid sick leave per year
- Employees accrue a minimum of 1 hour for every 30 hours worked
- Effective date October 1, 2025, (notice requirement September 15, 2025)



Example – Small or Large Employer



Dunder Mifflin currently employs 10 full-time individuals and 5 part-time individuals. In 2024, Dunder Mifflin employed 15 full-time individuals and 10 part-time individuals.

Is Dunder Mifflin considered a small or large business under the Act?

Example - Coverage

Dunder Mifflin employed 11 individuals in January 2026. On March 15, 2026, Dunder Mifflin reduced its workforce to 10 workers.

Is Dunder Mifflin still covered under the Act?



Example - Coverage



On June 1, 2026, Dunder Mifflin hires an additional worker which now brings its total employees to 11.

When will Dunder Mifflin be covered under the Act?

Dwight worked for Dunder Mifflin prior to March 15, 2026 and had accrued 40 hours of paid sick leave and used 10 hours. Does Dwight get these hours back?

Example – Other Paid Leave

Dunder Mifflin already provides its employees with paid time off in its PTO policy. Its PTO policy allows employees to accrue up to 56 hours of PTO each year but has a cap at 56 hours at any time (i.e., if an employee earns 56 hours, the employee will not earn any additional PTO until their balance is below 56 hours). Dunder Mifflin's PTO policy allows employees to begin accruing PTO at the start of employment but requires employees to wait 2 months prior to using any accrued PTO leave. Does Dunder Mifflin's PTO policy comply with the Act?



Example – Other Paid Leave



Dunder Mifflin adopts a separate sick leave policy. Under the policy, Dunder Mifflin does not allow employees to carry over any accrued but unused hours beyond 40 hours. Pam accrues 56 hours of sick leave during 2025 and doesn't use any sick leave, but under the policy is only allowed to carry over 40 hours to 2026. Does Dunder Mifflin's PTO policy comply with the Act?

Example – Other Paid Leave

In an attempt to avoid the carry-over and accrual issues, Michael decides to retitle Dunder Mifflin's sick leave policy and call it a PTO policy. Under that policy, employees can carry over all accrued but unused leave but do not earn any additional leave until their PTO bank decreases below 56 hours. However, Michael only allows employees to use "PTO" for reasons related to sick leave. Would Michael's plan work?



Example – Coverage

Dunder Mifflin hires a 16-year-old and 15-year-old to do part-time yardwork (20 hours/week) for the Company during the summer. After a few weeks, the 16-year-old asks Michael if he's accruing paid sick leave. Michael says no — "You're seasonal help and under 18, so it doesn't apply."

Is Michael correct?



Example – Reasons for Leave



Phyllis needs to take a day off to visit a healthcare professional for a routine check-up. She has accrued 12 hours of paid sick time. Michael denies the request, stating that sick leave is only for emergencies.

Is Michael correct?

Example – Payout

Jim quits his job at the end of the year and demands his accrued but unused sick leave be included in his final paycheck. Michael refuses.

Is Michael correct?



Example – Payout



At the time Jim quit, he only used 30 of his 56 accrued sick leave hours. Seven months later, Jim is rehired by Dunder Mifflin, but Michael refuses to reinstate Jim's 26 unused sick leave hours.

Is Michael correct?

What if Michael had paid out the 26 unused sick leave hours when Jim quit?

Example – Coverage



Darryl works fully remote in Texas, but Dunder Mifflin's headquarters are located in Nebraska. After hearing about Nebraska's new paid sick leave law, Darryl asks Michael when he will start accruing hours.

Is Darryl entitled to accrue paid sick leave under Nebraska's law?

Example – Supporting Documentation

Kelly works M-F with weekends off. Kelly calls in sick to work on Friday, then again on Monday and Tuesday. On Wednesday, she returns, and, per the PTO policy, Toby in HR asks for a doctor's note.

Is Toby correct in asking for a doctor's note from Kelly? What if Kelly states that she cannot produce a doctor's note because it's too expensive to go to the doctor?



Example – Coverage

Kevin works for Dunder Mifflin as an agent/independent contractor. One day, Kevin develops a respiratory illness and contacts Toby in HR to ask whether he can use paid sick leave to take time off. Kevin insists that since he works on-site regularly and follows company protocols, he should be eligible.



Is Kevin entitled to sick leave?

Example – Reasons for Leave

Meredith's daughter's school shuts down for two days due to a severe snowstorm. Meredith takes time off to provide care and submits a request to use her accrued paid sick leave.

Is Meredith entitled to use sick leave for this absence?



Example – Reasons for Leave



Michael cuts Dwight's work schedule from 40 to 20 hours per week, citing "business needs" shortly after Dwight files a complaint about paid sick leave violations with the Nebraska Department of Labor.

Is Michael's decision compliant with Nebraska law?

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ATTORNEYS

Thank You!

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