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| **Guidance Document**  *Pursuant to Neb. Rev. Stat. §84-901.03* |
| This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operation of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedures Act. If you believe that this guidance document imposes additional requirement or penalties on regulated parties, you may request a review of the document. |

Remuneration to Members of the Army National Guard, Air National Guard and Any Military Reserve Unit

DISCLAIMER:

This Guidance Document is not intended to take the place of the law, but is intended to provide individuals with a general understanding of some of the requirements related to the Nebraska Department of Labor’s waiver of work search requirements for individuals attached to regular jobs, unions, or industries. For additional information, individuals may consult the “Handbook for Unemployed Workers”, or visit *dol.nebraska.gov* where information is provided on the Nebraska Employment Security Law (NESL) (*Neb. Rev. Stat.* §§48-601 through 48-683) and portions of the Nebraska Administrative Code related to NESL.

Wage Offset:

Remuneration for services performed as a member of the Army National Guard, Air National Guard and any military reserve unit is specifically excluded from the definition of wages under *Neb. Rev. Stat.* §§48-602(35)(h) and from the definition of employment under *Neb. Rev. Stat.* §§48-604(6)(f). Remuneration for services performed as a member of the Army National Guard, Air National Guard or any military reserve unit is not wages in employment and should be disregarded in calculating any offset against unemployment benefits under *Neb. Rev. Stat.* §§48-625(1).