

**Corey R. Steel**  
State Court Administrator



**Gene Cotter**  
State Probation Administrator

## MEMORANDUM

TO: ALL NEW EMPLOYEES  
FROM: Administrative Office of the Courts & Probation  
RE: Personnel Information Packet

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Congratulations on your new job! We welcome you as a new employee of the Nebraska Supreme Court. The staff of the Administrative Office of the Courts/Probation is available to help you get started and answer any questions you may have.

This packet contains information regarding all benefits available to you as an employee of the Nebraska Supreme Court. It is extremely important that you read all the materials very carefully so the decisions you make regarding insurance etc., are those that best fit your needs.

Please note that any insurance coverage you elect will become effective on the 1<sup>st</sup> day of the month following one full month of employment. You must elect your insurance benefits within 30 days of your hire date. If you do not make your elections within the 30-day time frame, you will be ineligible for coverage until the next open enrollment period. Should you delay your selection and have to wait until the open enrollment period, you will have waiting periods on any pre-existing conditions.

The following is a list of materials included in this packet that need to be completed and submitted on your first day of employment so your employment eligibility can be E-Verified:

1. New Employee Status Form or Judicial Information Sheet (Judges only)
2. W-4 form
3. W-4N form
4. Form 1-9, Employment Eligibility Verification form
5. Direct Deposit form with a voided check attached

Please make sure you bring verification of all of these items on your first day.

If you have any questions or would like more information after looking at the enclosed Options Guide; you can go to <https://link.nebraska.gov>. Scroll down the page to the "My Benefits" column and select "Benefit Options".

To enroll in benefits, please go to <https://link.nebraska.gov> and sign into the [Employee Work Center](#). You will be provided enrollment instructions, a user ID, and temporary password via email from Personnel.

## **RETIREMENT**

All new full-time employees participate in this mandatory benefit immediately upon employment each pay period. Participation is voluntary for permanent part-time employees age 18 or older who work less than 20 hours per week. Nebraska Public Employees Retirement Systems website is <https://npers.ne.gov/SelfService/>.

## **PAYCHECKS**

All employees will receive their pay on the last working day of the month via mandatory direct deposit. Paychecks can be split between a maximum of 6 financial institutions. You can view your paycheck by going to <https://link.nebraska.gov> and signing into the [Payroll and Financial Center](#). You will be provided a user ID and temporary password via email from Personnel.

If you have any questions regarding the benefits available to you or your pay, please contact your Personnel Officer listed below:

Christyna Wells - Court Payroll and Benefits for all Employees and Judges

531-810-8016

[Christyna.wells@nejudicial.gov](mailto:Christyna.wells@nejudicial.gov)

Jacob Widhalm - Payroll for all Court Employees and Judges

531-810-8012

[Jacob.widhalm@nejudicial.gov](mailto:Jacob.widhalm@nejudicial.gov)

Angela Lancaster - Payroll for Probation staff

531-810-8013

[Angela.lancaster@nejudicial.gov](mailto:Angela.lancaster@nejudicial.gov)

Melanie Kuenning - Payroll for Probation staff

531-810-8015

[Melanie.kuenning@nejudicial.gov](mailto:Melanie.kuenning@nejudicial.gov)

Brenda Gilliland - Payroll for Probation staff

531-810-8014

[Brenda.Gilliland@nejudicial.gov](mailto:Brenda.Gilliland@nejudicial.gov)

## NEW EMPLOYEE STATUS FORM

Court/Probation District: \_\_\_\_\_ Social Security No.: \_\_\_\_\_

Employees Full Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone Number: \_\_\_\_\_ Birth Date: \_\_\_\_\_

SEX: Male \_\_\_\_\_ Marital Status: Single \_\_\_\_\_  
Female \_\_\_\_\_ Married \_\_\_\_\_

Ethnic Group: American Indian \_\_\_\_\_ Black \_\_\_\_\_  
Hispanic \_\_\_\_\_ Asian \_\_\_\_\_  
White \_\_\_\_\_ Other \_\_\_\_\_

US Citizen: Yes \_\_\_\_\_ Military Service: Yes \_\_\_\_\_  
No \_\_\_\_\_ No \_\_\_\_\_

Job Title: \_\_\_\_\_

Starting Salary: \_\_\_\_\_ Starting Date: \_\_\_\_\_

Prior Employment with the State of Nebraska? Yes \_\_\_\_\_ No \_\_\_\_\_  
Department Name: \_\_\_\_\_  
Dates: \_\_\_\_\_ to \_\_\_\_\_

Permanent: Full Time \_\_\_\_\_  
Part Time \_\_\_\_\_ Hours per Week \_\_\_\_\_

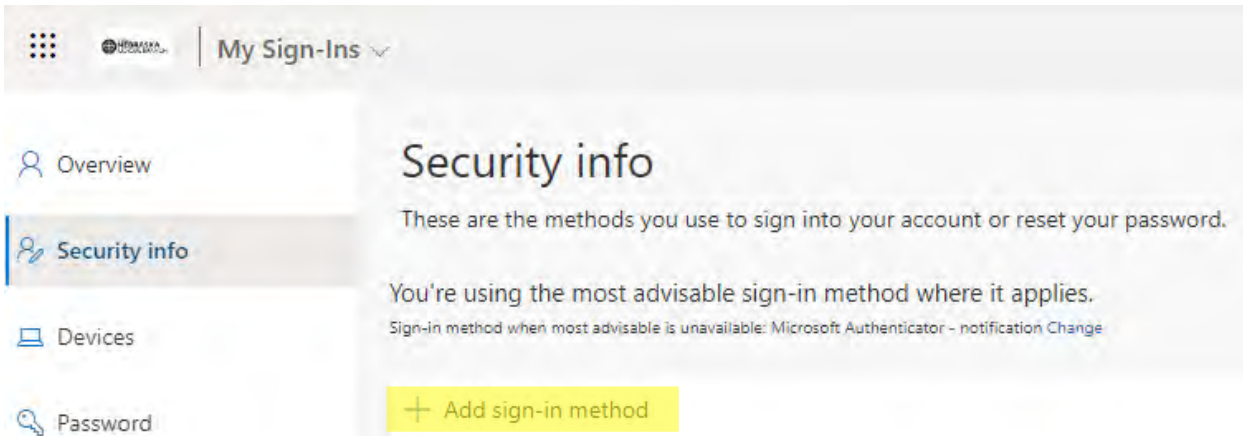
Temporary: Full Time \_\_\_\_\_  
Part Time \_\_\_\_\_ Hours per Week \_\_\_\_\_

Date temporary employment will end: \_\_\_\_\_

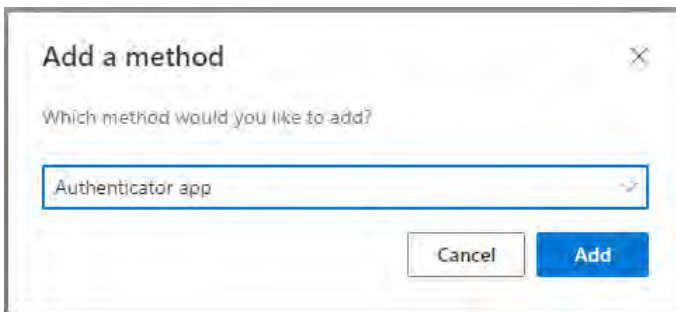
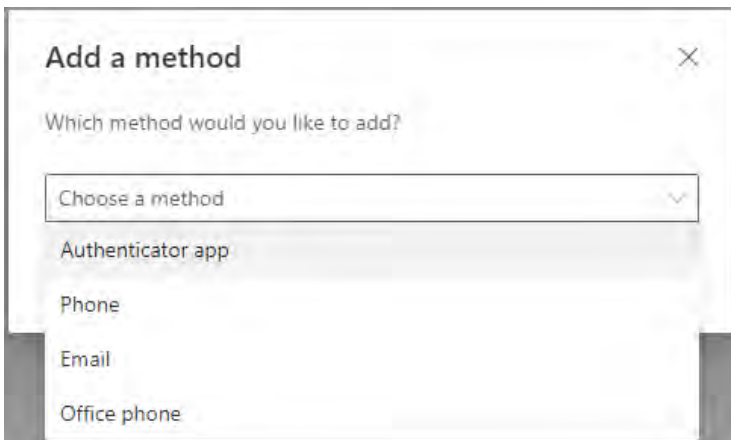
Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## SSPR and MFA Registration/Contact Information

1. Navigate to [aka.ms/mysecurityinfo](https://aka.ms/mysecurityinfo) on your computer.
2. If the webpage asks for a log in, then log in using your [firstname.lastname@nejudicial.gov](mailto:firstname.lastname@nejudicial.gov) account.
3. While under *Security Info* on the left menu, select “Add sign-in method”



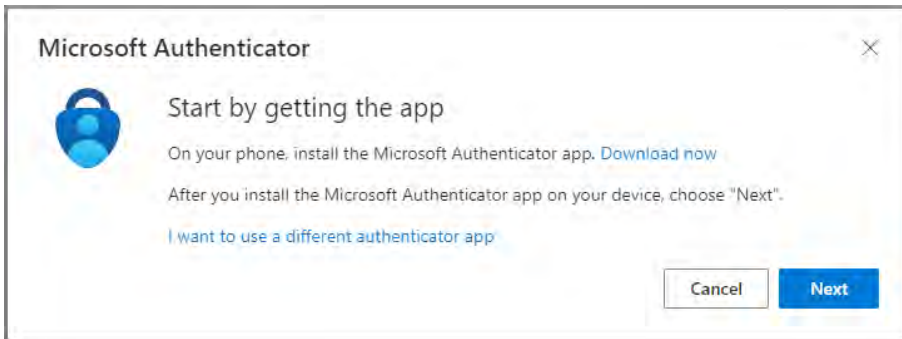
4. Add a method will pop up. Select a contact method from the drop-down list, and then select the Add button.



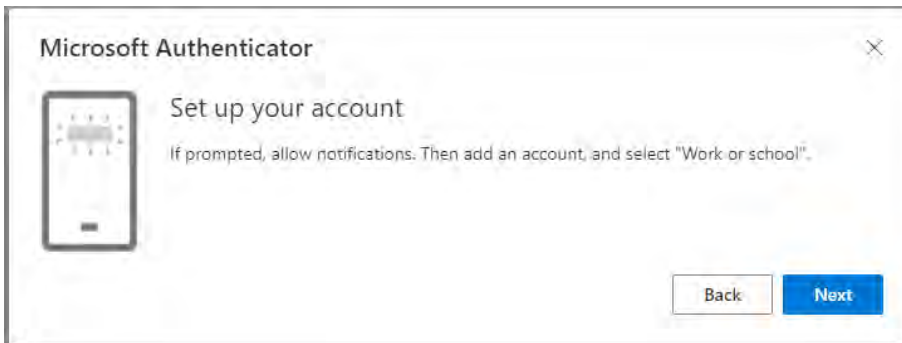
Note: Authenticator App and Phone (text message) are the approved methods for proving your identity.

## Microsoft Authenticator method for MFA

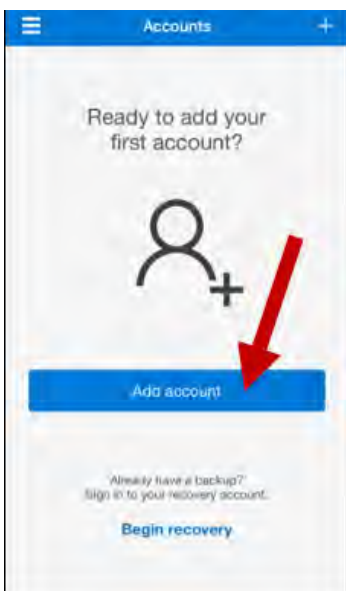
1. If you choose Authenticator as your MFA of choice, you'll get the following popup. You can simply click on the Next button. At this point, open your phone's app store to search for and download Microsoft Authenticator.



2. You can click on the Next button on the following prompt as well.

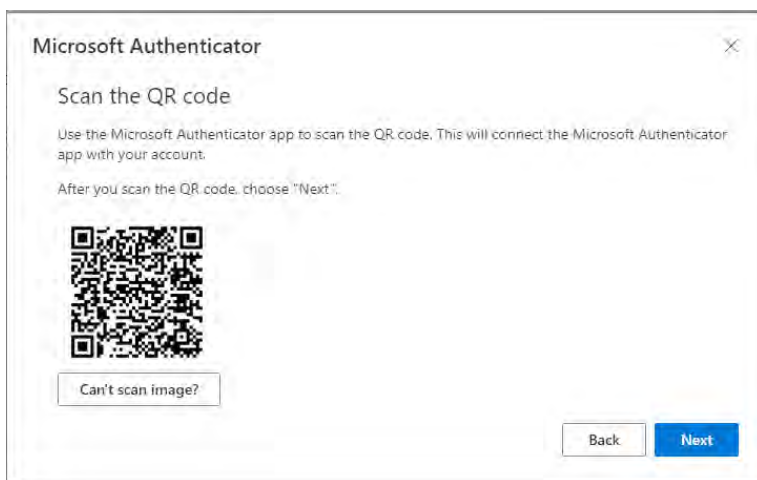
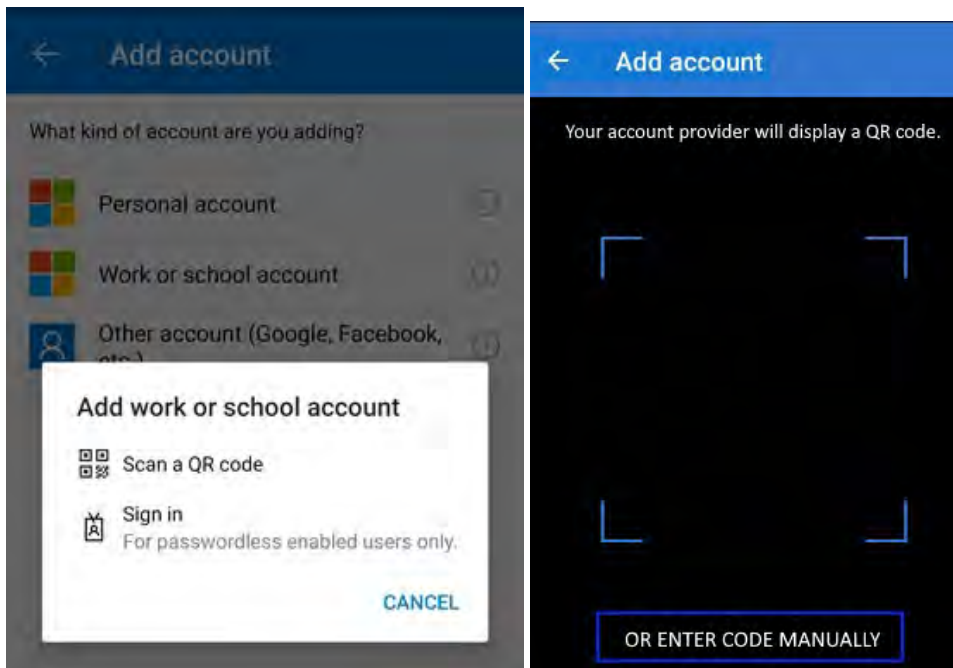


3. On your smartphone, open the Microsoft Authenticator app (it may simply be called Authenticator). Tap on *Add account* if that option shows up or hit the + sign at the top.

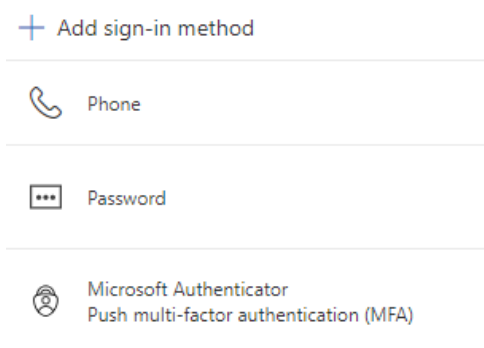


4. The app will ask which kind of account you would like to set up. Select *Work or school account*. It will ask you to *Scan a QR code* or *Sign in*.
  - a. If you select *Scan a QR code*, the phone will go into Photo mode. Point your camera to the QR code on your computer screen to add the account.

- b. If you select *Sign in*, it will ask for your password. After entering your password and adding your account, you can click on the X in the upper right of the QR code screen as you will not need to use a code.

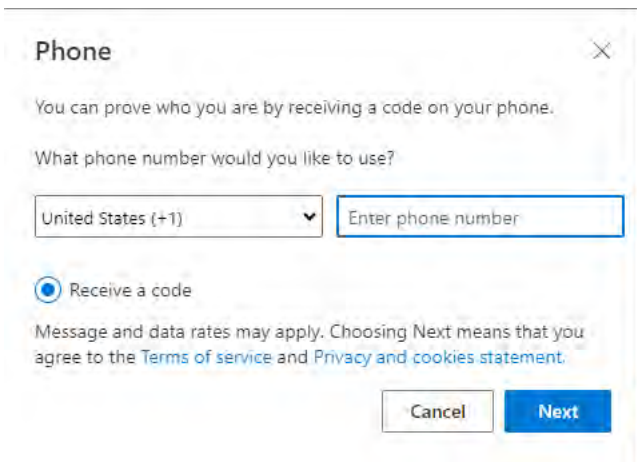


5. You should now see Microsoft Authenticator as a sign-in method on the Security Info page.



## Phone (text message) method for MFA.

1. When you select Phone as the MFA method, it will ask you to enter a phone number of a device that will always be with you. After entering a phone number, click on Next.



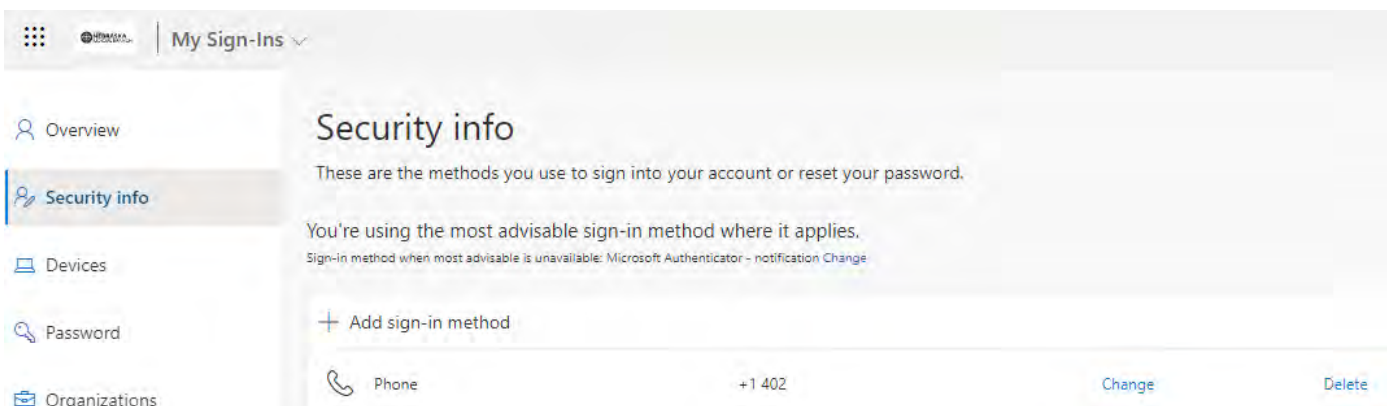
The screenshot shows a 'Phone' dialog box with a close button (X) in the top right corner. The text inside reads: 'You can prove who you are by receiving a code on your phone.' followed by 'What phone number would you like to use?'. There is a dropdown menu showing 'United States (+1)' and a text input field with the placeholder 'Enter phone number'. Below this, the 'Receive a code' option is selected with a radio button. At the bottom, there is a note: 'Message and data rates may apply. Choosing Next means that you agree to the [Terms of service](#) and [Privacy and cookies statement](#).' and two buttons: 'Cancel' and 'Next'.

2. Your phone will now receive a text message with a 6-digit code. Enter that code in the prompt and click on Next.



The screenshot shows the 'Phone' dialog box after the number is entered. It says: 'We just sent a 6 digit code to +1 402 , Enter the code below.' There is a text input field with the placeholder 'Enter code' and a link 'Resend code' below it. At the bottom, there is a 'Back' button.

3. Now you should see Phone as a sign-in method on the Security Info page.



The screenshot shows the 'Security info' page in a Microsoft account interface. The top navigation bar includes 'My Sign-Ins'. The left sidebar has links for 'Overview', 'Security info' (which is highlighted), 'Devices', 'Password', and 'Organizations'. The main content area is titled 'Security info' and contains the text: 'These are the methods you use to sign into your account or reset your password.' and 'You're using the most advisable sign-in method where it applies. Sign-in method when most advisable is unavailable: Microsoft Authenticator - notification [Change](#)'. Below this is a '+ Add sign-in method' button. At the bottom, there is a table with one entry: 'Phone' with the number '+1 402' and buttons for 'Change' and 'Delete'.

**Employee's Withholding Certificate**

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

**2025****Step 1:**  
**Enter**  
**Personal**  
**Information**

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**Step 2:**  
**Multiple Jobs**  
**or Spouse**  
**Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate . . . . . ☐

**Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

<b>Step 3:</b> <b>Claim</b> <b>Dependent</b> <b>and Other</b> <b>Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 \$ _____		
	Multiply the number of other dependents by \$500 . . . . . \$ _____		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .	<b>3</b>	\$ _____
<b>Step 4</b> <b>(optional):</b> <b>Other</b> <b>Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$ _____

**Step 5:**  
**Sign**  
**Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

\_\_\_\_\_  
**Employee's signature** (This form is not valid unless you sign it.)

\_\_\_\_\_  
**Date**

**Employers**  
**Only**

Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

**Step 2(b)—Multiple Jobs Worksheet** (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

**Step 4(b)—Deductions Worksheet** (Keep for your records.)

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . . . . . **1** \$ \_\_\_\_\_
- 2** Enter: 

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse
	• \$22,500 if you're head of household
	• \$15,000 if you're single or married filing separately

 . . . . . **2** \$ \_\_\_\_\_
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . **4** \$ \_\_\_\_\_
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . **5** \$ \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

Nebraska Withholding Allowance Certificate

FORM  
W-4N

• Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Nebraska Department of Revenue (DOR).

Your First Name and Initial		Last Name	Your Social Security Number
Current Mailing Address (Number and Street or PO Box)			<input type="checkbox"/> Single <input type="checkbox"/> Married Filing Jointly or Qualifying Widow(er) <b>Note:</b> If married, filing separately, or spouse is a nonresident alien, check the "Single" box. Individuals filing income tax returns with a "Head of Household" status check the "Single" box.
City	State	Zip Code	

1 Total number of allowances you are claiming (from line 4f on the worksheet below) . . . . .	1
2 Additional amount, if any, you want withheld from each check for Nebraska income tax withheld . . . . .	2
3 I claim exemption from withholding and I can provide satisfactory evidence to my employer that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of all Nebraska income tax withheld because I had no tax liability, and • This year I expect a refund of all Nebraska income tax withheld because I expect to have no tax liability. If you can provide evidence that you can meet both conditions, write "Exempt" here . . . . .	3

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is correct and complete.

<b>sign here</b> ▶	Employee's or Other Payee's Signature	Date
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— — — — — Separate here and give Form W-4N to your employer or payor. Keep the bottom part for your records. — — — — —

<b>Personal Allowances Worksheet</b> • Keep for your records.  Allowances approximate tax deductions that may reduce your tax liability. The number of allowances is determined by many factors including, but not limited to, filing status, how many jobs you have, and how many children or dependents that you claim on your income tax return.  Allowances claimed on the Form W-4N are used by your employer or payor to determine the Nebraska state income tax withheld from your wages, pension, or annuity to meet your Nebraska state income tax obligation.	
4 a Enter "1" for <b>yourself</b> if no one else can claim you as a dependent. . . . .	4a
b Enter "1" if: • You are single and have only one job; • You are single and have only one pension; • You are married, have only one job, and your spouse does not work; or • Your wages from a second job, or your spouse's wages (or the total of both for the year) are \$1,500 or less, or you have more than one pension. . . . .	4b
c Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse, more than one pension or more than one job. (Entering "-0-" may help you avoid having too little tax withheld) . . . . .	4c
d Enter number of Nebraska personal exemptions (other than your spouse or yourself) you will claim on your Nebraska income tax return. This is the number of children and dependents you will list on your Nebraska income tax return that qualify for either the child or dependent tax credit on the federal income tax return. . . . .	4d
e Enter "1" if you will file as <b>head of household</b> on your income tax return . . . . .	4e
f Enter total of lines a through e here and on line 1 above. (Note: This may be different from the number of exemptions you claim on your Nebraska income tax return) . . . . .	4f



## Instructions

**Purpose.** The Nebraska Withholding Allowance Certificate, Nebraska Form W-4N, was developed due to significant differences between the federal and Nebraska laws regarding standard deductions and because personal exemption credits are allowed on the Nebraska income tax return.

The Nebraska Form W-4N will be used by your employer in conjunction with the [Nebraska Circular EN](#) to determine the correct Nebraska income tax withholding. For every federal Form W-4 employers receive, after January 1, 2020 a Nebraska Form W-4N must be completed. If you did not complete a federal Form W-4 prior to January 1, 2020 or beginning January 1, 2020 completed a federal Form W-4 but did not submit a Nebraska Form W-4N, your employer must withhold as if you were single and claimed no withholding allowances.

Nebraska taxpayers that receive pension or annuity payments may also use a Nebraska Form W-4N to determine the correct withholding for those payments. Beginning January 1, 2022, the Nebraska Form W-4N will be used by your pension or annuity payor in conjunction with the Nebraska Circular EN to determine the correct Nebraska income tax withholding when the federal Form W-4P is completed on or after January 1, 2022.

Withholding allowances directly affect how much money is withheld. The amount withheld is reduced for each allowance taken. Depending on your personal circumstances, you may not want to claim every allowance you are eligible to take. If you do not have enough state income tax withheld, you may incur a penalty for underpayment of estimated tax.

There are penalties for not paying enough Nebraska income tax during the year, either through withholding or estimated tax payments. You may want to complete the worksheet in the Nebraska Individual Estimated Income Tax Payment Vouchers booklet to compute an estimated tax liability.

### For Employees

Complete the Nebraska Form W-4N so your employer can withhold the correct Nebraska income tax from your wage payment. When your personal or financial situation changes, consider completing a new Nebraska Form W-4N.

If you are an employee claiming exemption from withholding, skip lines 1 and 2, write “exempt” on line 3, and sign the form to validate it. **An exemption is valid for only 1 year.** You must give your employer a new Nebraska Form W-4N by February 15 each year to continue your exemption. You cannot claim exemption from withholding if another person can claim you on their tax return; and your total income exceeds \$1,100 and includes more than \$350 of unearned income.

If your employer is subject to the special withholding procedures specified in the Nebraska Circular EN, you may be required to submit documentation to your employer to support your claim for exemption from withholding.

### For Employers

An employer may withhold an amount that is less than 1.5% of the employee’s taxable wages if the employee provides sufficient documentation to verify that a lesser amount of income tax withholding is justified in the employee’s particular circumstance. Documentation may include:

- Verification of the number of children/dependents;
- Marital status; or
- The amount of itemized deductions.

Without documentation, the employee’s income tax withholding must be set either at 1.5% or within the non-shaded area of the income tax withholding tables in the Nebraska Circular EN for the employee's taxable wage.

**Penalties.** An employer may be subject to a penalty of up to \$1,000 for each employee under-withheld if the employee’s low income tax withholding is not substantiated.

A taxpayer who intentionally claims an excessive number of exemptions is guilty of a Class II misdemeanor.

Any person who willfully attempts to evade the Nebraska income tax is guilty of a Class IV felony.

Any person who willfully fails to withhold, deduct, and truthfully account for and pay over any income tax withheld is guilty of a Class IV felony.

### Pensions and Annuities

For periodic payments of employer-provided pensions and annuities, the income tax withholding is determined in the same manner as income tax withholding from wages. Payees with periodic payments from employer-provided pensions and annuities are subject to Nebraska income tax withholding when the payee (recipient) has elected the payor to withhold federal income tax from the payments. Payors must use the same number of allowances and the marital status as claimed by the payee on the Withholding Certificate for Pension or Annuity Payments, Federal Form W-4P, filed with the payor if the federal Form W-4P was completed prior to January 1, 2022. If the payee completes a federal Form W-4P on or after January 1, 2022, a Nebraska Form W-4N must be completed for Nebraska income tax withholding purposes.

Payees that chose not to have federal income tax withheld on the federal Form W-4P may elect to be exempt from withholding income tax for Nebraska on the Nebraska Form W-4N. Payees completing the Nebraska Form W-4N may skip lines 1 and 2 and write “exempt” on line 3 of the Nebraska Form W-4N. If you change the federal Form W-4P to withhold federal income tax, you must complete a new Nebraska Form W-4N to withhold Nebraska income tax.

For pension and annuity payments, the Nebraska Form W-4N exemption stays in effect until you change the federal Form W-4P to withhold federal income tax or you change the Form W-4N to withhold Nebraska income tax without changing the federal Form W-4P to withhold federal income tax.

**Note:** Nonperiodic payments or eligible rollover distributions are subject to Nebraska income tax to be withheld at a rate of 5% of the distributions and cannot be exempt from income tax withholding.

For nonperiodic payments or eligible rollover distributions subject to either the 10% or 20% federal income tax withholding rate, Nebraska income tax will be withheld at a rate of 5% of the distribution. A taxpayer may request to have additional Nebraska income tax withheld by completing a Nebraska Form W-4N. Do not give a federal Form W-4P to your payor unless you want an additional amount withheld for Nebraska income tax. Also payees who are not required to have federal income tax withheld, may request to have state income tax withheld by completing a Nebraska Form W-4N.



**Employment Eligibility Verification**  
**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
OMB No.1615-0047  
Expires 07/31/2026

**START HERE:** Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**Section 1. Employee Information and Attestation:** Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number <div></div>		Employee's Email Address			Employee's Telephone Number
<b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
		<input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2. and 3. above</b> ) authorized to work until (exp. date, if any)				
		If you check <b>Item Number 4.</b> , enter one of these:				
		USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance
Signature of Employee					Today's Date (mm/dd/yyyy)	

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		<b>Additional Information</b>			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority		<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
<b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

LIST A	OR	LIST B	AND	LIST C
Documents that Establish Both Identity and Employment Authorization		Documents that Establish Identity	Documents that Establish Employment Authorization	
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. A Social Security Account Number card, unless the card includes one of the following restrictions:  (1) NOT VALID FOR EMPLOYMENT  (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION  (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:  a. Foreign passport; and  b. Form I-94 or Form I-94A that has the following:  (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security  For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a> .  The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.
		8. Native American tribal document		
		9. Driver's license issued by a Canadian government authority		
		<b>For persons under age 18 who are unable to present a document listed above:</b>		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		
<b>Acceptable Receipts</b>  May be presented in lieu of a document listed above for a temporary period.  For receipt validity dates, see the M-274.				
<ul style="list-style-type: none"><li>Receipt for a replacement of a lost, stolen, or damaged List A document.</li><li>Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li><li>Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li></ul>	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.		Receipt for a replacement of a lost, stolen, or damaged List C document.

\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.





# Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9  
Supplement A  
OMB No. 1615-0047  
Expires 07/31/2026

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

Signature of Preparer or Translator		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

Signature of Preparer or Translator		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

Signature of Preparer or Translator		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

Signature of Preparer or Translator		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code



**Supplement B,**  
**Reverification and Rehire (formerly Section 3)**

**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
**Supplement B**  
OMB No. 1615-0047  
Expires 07/31/2026

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			
<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			
<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			
<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			



# Instructions for Form I-9, Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
**Form I-9**  
OMB No. 1615-0047  
Expires 07/31/2026

**Anti-Discrimination Notice:** Employers must allow all employees to choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information entered in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or **Supplement B, Reverification and Rehire**. Employees do NOT need to prove their citizenship, immigration status, or national origin when establishing their employment authorization for Form I-9 or E-Verify. Requesting such proof or any specific document from employees based on their citizenship, immigration status, or national origin, may be illegal. Similarly, discriminating against employees in hiring, firing, recruitment, or referral for a fee, based on citizenship, immigration status, or national origin may be illegal. Employers should not reject acceptable documentation due to a future expiration date. For more information on how to avoid discrimination or how to report it, contact the Immigrant and Employee Rights Section in the Department of Justice's Civil Rights Division at [www.justice.gov/ier](http://www.justice.gov/ier).

## Purpose of Form I-9

Employers and employees must complete their respective sections of Form I-9. The form is used to document verification of the identity and employment authorization of each new employee (both U.S. citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document the verification of the identity and employment authorization of each new employee (both U.S. citizen and noncitizen) hired after November 27, 2011.

## Definitions

**Employee:** A person who performs labor or services in the United States for an employer in return for wages or other remuneration. The term "employee" does not include individuals who do not receive any form of remuneration (e.g., volunteers), independent contractors, or those engaged in certain casual domestic employment.

**Employer:** A person or entity, including an agent or anyone acting directly or indirectly in the interest thereof, who engages the services or labor of an employee to be performed in the United States for wages or other remuneration. This includes recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

**Authorized Representative:** Any person an employer designates to complete and sign Form I-9 on the employer's behalf. Employers are liable for any statutory and regulatory violations made in connection with the form or the verification process, including any violations committed by any individual designated to act on the employer's behalf.

**Preparer and/or Translator:** Any individual who helps the employee complete or translates **Section 1** for the employee.

## General Instructions

Form I-9 consists of:

- **Section 1:** Employee Information and Attestation
- **Section 2:** Employer Review and Verification
- Lists of Acceptable Documents
- Supplement A, Preparer and/or Translator Certification for Section 1
- Supplement B, Reverification and Rehire (formerly Section 3)

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## EMPLOYEES

Employees must complete and sign **Section 1** of Form I-9 no later than the first day of employment (i.e., the date the employee begins performing labor or services in the United States in return for wages or other remuneration). Employees may complete **Section 1** before the first day of employment, but cannot complete the form before acceptance of an offer of employment.

## EMPLOYERS

Employers in the United States, except Puerto Rico, must complete the English-language version of Form I-9. Only employers located in Puerto Rico may complete the Spanish-language version of Form I-9 instead of the English-language version. Any employer may use the Spanish-language form and instructions as a translation tool.

All employers must:

- Make the instructions for Form I-9 and Lists of Acceptable Documents available to the employee when completing the Form I-9 and when requesting that the employee present documentation to complete Supplement B, Reverification and Rehire. See page 5 for more information.
- Ensure that the employee completes **Section 1**.
- Complete **Section 2** within three business days after the employee's first day of employment. If you hire an individual for less than three business days, complete **Section 2** no later than the first day of employment.
- Complete Supplement B, Reverification and Rehire when applicable.
- Leave a field blank if it does not apply and allow employees to leave fields blank in **Section 1**, where appropriate.
- Retain completed forms. You are not required to retain or store the page(s) containing the Lists of Acceptable Documents or the instructions for Form I-9. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Additional guidance about how to complete Form I-9 may be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#) and on [I-9 Central](#).

### Section 1: Employee Information and Attestation

**Step 1: Employee completes Section 1 no later than the first day of employment.**

- All employees must provide their current legal name, complete address, and date of birth. If other fields do not apply, leave them blank.
- When completing the name fields, enter your current legal name and any last names you previously used, including any hyphens or punctuation. If you only have one name, enter it in the Last Name field and then enter "Unknown" in the First Name field.
- Providing your 9-digit Social Security number in the Social Security number field is voluntary, unless your employer participates in E-Verify. See page 5 for instructions related to E-Verify. Do not enter an Individual Taxpayer Identification Number (ITIN) as your Social Security number.

**Step 2: Attest to your citizenship or immigration status.**

You must select one box to attest to your citizenship or immigration status.

- 1. A citizen of the United States.**
- 2. A noncitizen national of the United States:** An individual born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.
- 3. A lawful permanent resident:** An individual who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant.

Conditional residents should select this status. Asylees and refugees should NOT select this status; they should instead select "A noncitizen authorized to work." If you select "lawful permanent resident," enter your 7- to 9-digit USCIS Number (A-Number) in the space provided.

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**4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work:** An individual who has authorization to work but is not a U.S. citizen, noncitizen national, or lawful permanent resident.

If you select this box, enter the date that your employment authorization expires, if any, in the space provided. In most cases, your employment authorization expiration date is found on the documentation evidencing your employment authorization. If your employment authorization documentation has been automatically extended by the issuing authority, enter the expiration date of the automatic extension in this space.

- Refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, and other noncitizens authorized to work whose employment authorization does not have an expiration date, should enter N/A in the Expiration Date field.

Employees who select "a noncitizen authorized to work" must enter **one** of the following to complete **Section 1**:

- (1) **USCIS Number/A-Number** (7 to 9 digits);
- (2) **Form I-94 Admission Number** (11 digits); or
- (3) **Foreign Passport Number and the Country of Issuance**

Your employer may not ask for documentation to verify the information you entered in **Section 1**.

**Step 3: Sign and enter the date you signed Section 1. Do NOT back-date this field.**

**Step 4: Preparer and/or translator completes a Preparer and/or Translator Certification, if applicable.**

If a preparer and/or translator assists an employee in completing Section 1, that person must complete a Certification area on Supplement A, Preparer and/or Translator Certification for Section 1, located on Page 3 of Form I-9. There is no limit to the number of preparers and/or translators an employee may use. Each preparer and/or translator must complete and sign a separate Certification area. Employers must ensure that they retain any additional pages with the employee's completed Form I-9. If the employee does not use a preparer or translator, employers are not required to provide or retain Supplement A.

**Step 5: Present Form I-9 Documentation**

Within three business days after your first day of employment, you, the employee, must present to your employer original, acceptable, and unexpired documentation that establishes your identity and employment authorization. For example, if you begin employment on Monday, you must present documentation on or before the Thursday of that week. However, if you were hired to work for less than three business days, you must present documentation no later than the first day of employment.

Choose which documentation to present to your employer from the Lists of Acceptable Documents. An employer cannot specify which documentation you may present from the Lists of Acceptable Documents. You may present either: 1.) one selection from List A or 2.) a combination of one selection from List B and one selection from List C. In certain cases, you may also present an acceptable receipt for List A, B, or C documents. For more information on receipts, refer to the M-274.

- List A documentations show both identity and employment authorization. Some documentation must be presented together to be considered acceptable List A documentation. If you present acceptable List A documentation, you should not be asked to present List B and List C documentation.
- List B documentation shows identity only and List C documentation shows employment authorization only. If you present acceptable List B and List C documentation, you should not be asked to present List A documentation. Guidance is available in the M-274 if you are under the age of 18 or have a disability (special placement) and cannot provide List B documentation.

Your employer must physically examine the documentation you present to complete Form I-9, or examine them consistent with an alternative procedure authorized by the Secretary of DHS. If your documentation reasonably appears to be genuine and to relate to you, your employer must accept the documentation. If your documentation does not reasonably appear to be genuine or to relate to you, your employer must reject it and provide you with an opportunity to present other documentation. Your employer may choose to make copies of your documentation, but must return the original(s) to you. Your employer may not ask for documentation to verify the information you entered in **Section 1**.

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## Section 2: Employer Review and Verification

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Before completing **Section 2**, you, the employer, should review **Section 1**. If you find any errors or missing information in **Section 1**, the employee must correct the error, and then initial and date the correction.

You may designate an authorized representative to act on your behalf to complete **Section 2**.

You or your authorized representative must complete **Section 2** by physically examining evidence of the employee's identity and employment authorization within three business days after the employee's first day of employment. For example, if an employee begins employment on Monday, you must review the employee's documentation and complete **Section 2** on or before the Thursday of that week. However, if the individual will work for less than three business days, **Section 2** must be completed no later than the first day of employment.

### Step 1: Enter information from the documentation the employee presents.

You, the employer or authorized representative, must either physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, the original, acceptable, and unexpired documentation the employee presents from the Lists of Acceptable Documents to complete the applicable document fields in **Section 2**. You cannot specify which documentation an employee may present from these Lists of Acceptable Documents. A document is acceptable if it reasonably appears to be genuine and to relate to the person presenting it. Photocopies, except for certified copies of birth certificates, are not acceptable for Form I-9. Employees must present one selection from List A or a combination of one selection from List B and one selection from List C.

You may use common abbreviations for states, document titles, or issuing authorities, such as: “DL” for driver's license, and “SSA” for Social Security Administration. Refer to the M-274 for abbreviation suggestions.

#### List A documentation shows both identity and employment authorization.

- Enter the required information from the List A documentation in the first set of document entry fields in the List A column. Some List A documentation consists of a combination of documents that must be presented together to be considered acceptable List A documentation. If the employee presents a combination of documents for List A, use the second and third sets of document entry fields in the List A column. Use the Additional Information space, as necessary, for additional documents. When entering document information in this space, ensure you record all available document information, such as the document title, issuing authority, document number and expiration date.
- If an employee presents acceptable List A documentation, do not ask the employee to present List B and List C documentation.

#### List B documentation shows identity only, and List C documentation shows employment authorization only.

- If an employee presents acceptable List B and List C documentation, enter the required information from the documentation under each corresponding column and do not ask the employee to present List A documentation.
- If an employee under the age of 18 or with disabilities (special placement) cannot provide List B documentation, see the M-274 for guidance.

In certain cases, the employee may present an acceptable receipt for List A, B, or C documentation. For more information on receipts, refer to the Lists of Acceptable Documents and the M-274.

#### Photocopies

- You may make photocopies of the documentation examined but must return the original documentation to the employee.
- You must retain any photocopies you make with Form I-9 in case of an inspection by DHS, the Department of Labor, or the Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section.

### Step 2: Enter additional information, if necessary.

Use the Additional Information field to record any additional information required to complete **Section 2**, or any updates that are necessary once **Section 2** is complete. Initial and date each additional notation. See the M-274 for more information. Such notations include, but are not limited to:

- Those required by DHS, such as extensions of employment authorization or a document's expiration date.
- Replacement document information if a receipt was previously presented.
- Additional documentation that may be presented by certain nonimmigrant employees.

You may also enter optional information, such as termination dates, form retention dates, and E-Verify case numbers, if applicable.

**Step 3: Select the box in the Additional Information area if you used an alternate procedure for document examination authorized by the Secretary of DHS.**

You must select this box if you used an alternative procedure authorized by DHS to examine the documents. You may refer to the M-274 for guidance on implementing alternative procedures for document examination approved by the Secretary of DHS.

**Step 4: Complete the employer certification.**

Employers or their authorized representatives, if applicable, must complete all applicable fields in this area, and sign and date where indicated.

### **Reverification and Rehire**

To reverify an employee's work authorization or document an employee's rehire, use Supplement B, Reverification and Rehire (formerly Section 3). Employers need only complete and retain the supplement page when employment authorization reverification is required. Employers may choose to document a rehire on the supplement as well. Enter the employee's name at the top of each supplement page you use. In the New Name field, record any change the employee reports at the time of reverification or rehire. Use a new section of the supplement for each instance of a reverification or rehire, sign and date that section when completed, and attach it to the employee's completed Form I-9. Use additional supplement pages as necessary. Use the Additional Information fields if the employee's documentation presented for reverification requires future updates.

#### **Reverifications**

When reverification is required, you must reverify the employee by the earlier of the employment authorization expiration date stated in Section 1 (if any), or the expiration date of the List A or List C employment authorization documentation recorded in Section 2. Employers should complete any subsequent reverifications, if required, by the expiration date of the List A or List C documentation entered during the employee's most recent reverification.

For reverification, employees must present acceptable documentation from either List A or List C showing their continuing authorization to work in the United States. You must allow employees to choose which acceptable documentation to present for reverification. Employees are not required to show the same type of document they presented previously. Enter the documentation information in the appropriate fields provided.

You should not reverify the employment authorization of U.S. citizens and noncitizen nationals, or lawful permanent residents (including conditional residents) who presented a Permanent Resident Card (Form I-551) or other employment authorization documentation that is not subject to reverification (such as an unrestricted Social Security card).

Reverification does not apply to List B documentation. Reverification may not apply to certain noncitizens. See the M-274 for more information about when reverification may not be required.

#### **Rehires**

If you rehire an employee within three years from the date the employee's Form I-9 was first completed, you may complete the supplement and attach it to the employee's previously completed Form I-9. If the employee remains employment-authorized, as indicated on the previously completed Form I-9, record the date of rehire and any name changes. If the employee's employment authorization or List A or C documents have expired, you must reverify the employee as described above.

Alternatively, you may complete a new Form I-9 for rehired employees. You must complete a new Form I-9 for any employee you rehired more than three years after you originally completed a Form I-9 for that employee.

## Employee and Employer Instructions Related E-Verify

E-Verify uses Form I-9 information to confirm employees' employment eligibility. For more information, go to [www.e-verify.gov](http://www.e-verify.gov) or contact us at [www.e-verify.gov/contact-us](http://www.e-verify.gov/contact-us).

For employees of employers who participate in E-Verify:

- You must provide your Social Security number in the Social Security number field in **Section 1**.
  - If you have applied for, but have not yet received, your Social Security number, you should leave the field blank until you receive the number. Update this field once you receive it, and initial and date the notation.
  - If you can present acceptable identity and employment authorization documentation to complete Form I-9, you may begin working while waiting to receive your Social Security number.
- Providing your email address and telephone number in **Section 1** will allow you to receive notifications associated with your E-Verify case.
- If you present a List B document to your employer, it must contain a photograph.

For E-Verify employers:

- Ensure employees enter their Social Security number in **Section 1**.
- You must only accept List B documentation that contains a photograph. This applies to individuals under the age of 18 and individuals with disabilities.
- You must retain photocopies of certain documentation.

## What is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any other government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the “DHS Privacy Notice” below.

## USCIS Forms and Information

Employers may photocopy or print blank Forms I-9. To ensure you are using the latest version of this form and corresponding instructions, visit the USCIS website at [www.uscis.gov/i-9](http://www.uscis.gov/i-9). You may order paper forms at [www.uscis.gov/forms/forms-by-mail](http://www.uscis.gov/forms/forms-by-mail) or by contacting the USCIS Contact Center at 1-800-375-5283 or 1-800-767-1833 (TTY).

For additional guidance about Form I-9, employers and employees should refer to the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#) or USCIS' Form I-9 website at [www.uscis.gov/i-9-central](http://www.uscis.gov/i-9-central).

You can obtain information about Form I-9 by e-mailing USCIS at [I-9Central@uscis.dhs.gov](mailto:I-9Central@uscis.dhs.gov). Employers may call 1-888-464-4218 or 1-877-875-6028 (TTY). Employees may call the USCIS employee hotline at 1-888-897-7781 or 1-877-875-6028 (TTY).

## Retaining Completed Forms I-9

An employer must retain Form I-9, including any supplement pages, on which the employee and employer (or authorized representative) entered data, as well as any photocopies made of the documentation the employee presented, for as long as the employee works for the employer. When employment ends, the employer must retain the individual's Form I-9 and all attachments for one year from the date employment ends, or three years after the first day of employment, whichever is later. In the case of recruiters or referrers for a fee (only applicable to those that are agricultural associations, agricultural employers, or farm labor contractors), the retention period is three years after the first day of employment.

Completed Forms I-9 and all accompanying documents should be stored in a safe and secure location. Employers should ensure that the information employees provide on Form I-9 is used only as stated in the DHS Privacy Notice below.



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Form I-9 may be generated, signed, and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR section 274a.2. Employers creating, modifying, or storing Form I-9 electronically are encouraged to review these and any other relevant standards for electronic signature, and the indexing, security, and documentation of electronic Form I-9 data.

## Penalties

Employers may be subject to penalties if Form I-9 is not properly completed or for employment discrimination occurring during the employment eligibility verification process. See 8 U.S.C. section 1324a and section 1324b, 8 CFR section 274a.10 and 28 CFR Part 44. Individuals may also be prosecuted for knowingly and willfully entering false information, or for presenting fraudulent documentation, to complete Form I-9.

**Employees:** By signing **Section 1** of this form, employees attest under penalty of perjury (28 U.S.C. section 1746) that the information they provided, along with the citizenship or immigration status they select, and all information and documentation they provide to their employer, is true and correct, and they are aware that they may face penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or using false documentation when completing this form. Further, falsely attesting to U.S. citizenship may subject employees to penalties or removal proceedings, and may adversely affect an employee's ability to seek future immigration benefits.

**Employers:** By signing **Sections 2 and 3**, as applicable, employers attest under penalty of perjury (28 U.S.C. section 1746) that they have physically examined the documentation presented by the employee, that the documentation reasonably appears to be genuine and to relate to the employee named, that to the best of their knowledge the employee is authorized to work in the United States, that the information they enter in **Section 2** is complete, true, and correct to the best of their knowledge, and that they are aware that they may face civil or criminal penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or knowingly accepting false documentation when completing Form I-9.

## DHS Privacy Notice

**AUTHORITIES:** The information requested on this form, and the associated documents, are collected under the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a).

**PURPOSE:** The primary purpose for providing the requested information on this form is for employers to verify the identity and employment authorization of their employees. Consistent with the requirements of the Immigration Reform and Control Act of 1986, employers use the Form I-9 to document the verification of the identity and employment authorization for new employees to prevent the unlawful hiring, or recruiting or referring for a fee, of individuals who are not authorized to work in the United States. This form is completed by both the employer and the employee and is ultimately retained by the employer.

**DISCLOSURE:** The information employees provide is voluntary. However, failure to provide the requested information, and acceptable documentation evidencing identity and authorization to work in the United States, may result in termination of employment. Failure of the employer to ensure proper completion of this form may result in the imposition of civil or criminal penalties against the employer. In addition, knowingly employing individuals who are not authorized to work in the United States may subject the employer to civil and/or criminal penalties.

**ROUTINE USES:** This information will be used by employers as a record of their basis for determining eligibility of an individual to work in the United States. The employer must retain this completed form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section. DHS may also share this information, as appropriate, for law enforcement purposes or in the interest of national security.

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## Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 34 minutes per response, when completing the form manually, and 25 minutes per response when using a computer to aid in completion of the form, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Office of Policy and Strategy, Regulatory Coordination Division, 5900 Capital Gateway Drive, Mail Stop Number 2140, Camp Springs, MD 20588-0009; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Section 2 includes: Direct Deposit and Focus Card Enrollment Forms. After completing your portions, hit the "Print" button at the end of the section.

## Direct Deposit Enrollment Form

Name \_\_\_\_\_ Address book # \_\_\_\_\_ Agency # \_\_\_\_\_

(Please check one: Beginning new deposit \_\_\_\_ or changing existing information \_\_\_\_)

Pursuant to State of Nebraska Accounting policy (#41 & #42), payments for all wages, stipends and expense reimbursements will be made by electronic funds transfer (EFT/Direct Deposit) to your choice of a financial institution or to a state authorized debit card. You must enroll into the electronic funds transfer system if you are to receive any of these payments.

### Payroll or Stipend Payment:

- If you are an employee receiving wages or if you receive a stipend per your appointment, please complete the table below with the appropriate direct deposit information.
- If you are choosing the Focus Debit card option, complete the Focus Debit Card Sign-up Form; enter US Bank in the Bank Name column and leave the account information blank.

Account Information			(S)aving or (C)hecking	Method Code	\$ or % Amount
Bank Name	Routing Number	Account Number			

**Method Codes:** \$ - Flat amount, % - percent of net pay deposited, R - Remainder of net for deposit

### Expense Reimbursement Payment:

The following Expense Reimbursement information is separate from your payroll/stipend information and must be completed to process the electronic transfer of your reimbursement.

- Please complete the table below with the appropriate direct deposit information.
- If you are choosing the Focus Debit card option, complete the Focus Debit Card Sign-up Form; enter US Bank in the Bank Name column and leave the account information blank.

Account Information			(S)aving or (C)hecking	Method Code		
Bank Name	Routing Number	Account Number				
				E		

### Attachments Required:

When providing new account information for direct deposit, attach **one** of the following items for verification:

- Blank check (voided)\*
- Photocopy of a check\*
- Letter from your bank listing your routing and account numbers

**\* Do not use Deposit Tickets as they sometimes display different numbers from the checking account.**

JOHN OR JANE DOE  
1503 STATE BLVD (402) 000-0000  
LINCOLN NE 68529

DATE \_\_\_\_\_

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_ DOLLARS

CAPITOL CITY BANK  
LINCOLN, NE 68529  
(402) 000-0000

FOR \_\_\_\_\_

1 : 104000058 : 5800300500 \* 7822

Bank Routing #      Account #

Sign below to complete your enrollment for electronic fund transfer.

I have elected to have my payroll, stipends and expense funds deposited into the account(s) designated above and have supplied the appropriate and correct information with which to set up the account(s).

Employee Name (please print)

Signature

Date

**Please Note:** There have been recent changes to the payment system rules for direct deposit of payroll. If you receive your payroll via direct deposit at a bank located in the United States and then have the entire payroll amount forwarded to a bank in another country, please advise the payroll department (or specific individual with your agency). There are new formatting requirements for these transactions that the State of Nebraska needs to follow. It will not impact your payroll.

# Important Payroll Notice!

GET YOUR PAY FASTER. SAFER. EASIER.



With the U.S. Bank Focus Card™ your funds are immediately loaded to your card on payday.

## BENEFITS



Keep more of your money.  
No fees to cash a paycheck.



No waiting for your paycheck  
or extra trips to the bank.



Your money is protected if  
lost or stolen.<sup>1</sup>



**Make Purchases** – Everywhere  
MasterCard debit cards are  
accepted



**Get Cash<sup>2</sup>** –  
ATM | Teller | Cash Back

<sup>1</sup> MasterCard's Zero Liability Policy protects you against unauthorized transactions processed by MasterCard. You must call the number on the back of your Card immediately to report any unauthorized use.

The Focus Card is issued by U.S. Bank National Association pursuant to a license from MasterCard International Incorporated. MasterCard is a registered trademark of MasterCard International Incorporated. © 2015 U.S. Bank. Member FDIC.



# Focus Card™

## ENROLLMENT FORM



First Name:

Employee ID

Last Name:

Address:

City:

State:

Zip Code:

Phone Number:

Social Security Number: **Do NOT Complete, we have this information**

Date of Birth:

Email Address:

### Important Information About Procedures For Opening A New Account

To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account. What this means for you: when you open an account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

I hereby authorize my employer to initiate credit entries (deposits) and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my Focus Card. This authorization will remain in effect until cancelled by me with written notification to my employer.

Signature:

Date:

## **ATTACHMENT A**

### **Nebraska Department of Motor Vehicles Uniform Motor Vehicle Records Disclosure Act**

#### **Memorandum of Understanding**

The purpose of this Memorandum of Understanding is to make contractors, employees, or agents who receive personal information from a motor vehicle record aware of the controls necessary to ensure the Department and its contractors adhere to the **Uniform Motor Vehicle Records Disclosure Act, Neb.Rev.Stat. § 60-2901 et. seq.**

#### **Information Protected.**

Under the Act, the Department and its contractors are required to protect the personal information and sensitive personal information on all motor vehicle records.

- Personal information includes: an individual's driver identification number (driver's license number, license plate number or title number); name; address, excluding zip code, and telephone number.
- Sensitive personal information includes an individual's operator's license photo or image, social security number, and medical or disability information.

Personal information from a motor vehicle record shall not be given out unless requested for an exempted use pursuant to Neb. Rev. Stat. § 60-2907.

#### **Disclosure of Information/Record Keeping Requirements**

Before any personal information is disclosed from a motor vehicle record, the employee, agent or contractor disclosing the information must verify the requested use is exempted under the Act and must verify the identity of the person making the request by examining an approved form of identification. Copies of these request forms shall be maintained in your office for 5 years; and shall be made available for inspection by DMV upon request.

#### **Penalties**

You should be aware of the following penalties that apply for unauthorized access to DMV records:

- For each day of non-compliance, the Department may be subject to a \$5,000.00 fine. Non-compliance may include one record being disclosed improperly
- Any person requesting the disclosure of personal information from motor vehicle records who misrepresents his/her identity or makes a false statement on any record request shall be guilty of a Class IV felony.
- Any officer, employee, agent or contractor of the Department who knowingly discloses or knowingly permits disclosure of sensitive personal information shall be guilty of a Class I misdemeanor and shall be subject to removal from office or discharge at the discretion of the Governor or agency head, as appropriate.

## **Certification of Understanding**

I certify that I have read and acknowledge the foregoing Memorandum of Understanding and, if I am in a supervisory capacity, agree to notify all employees in my office of these requirements.

---

Employee (printed name)

---

Employee (signature)

---

Agency Supervisor

---

Date

Corey R. Steel  
State Court Administrator



Deborah A. Minardi  
State Probation Administrator

## MEMORANDUM

TO: ALL NEW EMPLOYEES

FROM: Administrative Office of the Courts & Probation

RE: Participation in State Retirement

---

In 2006 the Nebraska Legislature passed a bill that mandated that all full-time permanent employees participate in the State Employees' Retirement Plan effective the first day of their employment. For the purposes of retirement contributions, the Retirement Office considers any permanent employee who works 20 hours or more per week, to be full-time.

All new plan members participate in the mandatory Cash Balance Plan.

The employee's contribution rate is a mandatory 4.8% of their pre-tax gross pay. The State matches that contribution by 156%. After 3 years of contributions an employee is considered to be 100% vested.

Attached is a Welcome from the Nebraska Public Employee Retirement Systems, a Beneficiary Designation Form (which must be notarized) and an Application for Vesting Credit/Prior Service Credit Form. **Both original** forms need to be returned to the Administrative Office of the Courts/Probation Human Resources.



# Welcome, New State Plan Member!



Welcome to the Nebraska Public Employees Retirement Systems (NPERS). Whether you are beginning your career or you previously worked for the State, we welcome your membership and the opportunity to help you with your retirement plan.

We have created this document to provide new members with important information regarding the retirement benefits offered to State employees. Click on the links or visit our [website](#) to obtain copies. **If you do not have internet access, your employer should provide these documents.** If you have questions about the materials, please feel free to contact us.

☐ [State Retirement Plan Handbook](#)

☐ [Deferred Compensation Plan \(DCP\) Handbook](#)

☐ [DCP Enrollment Form](#)

☐ [Beneficiary Designation Form](#)

☐ [Application for Vesting Credit](#)



Rev. 12/2016

## Nebraska Public Employees Retirement Systems

1526 K Street, Suite 400 or P.O. Box 94816 Lincoln, NE 68509-4816  
402-471-2053 or 800-245-5712 Fax: 402-471-9493

[npers.ne.gov](http://npers.ne.gov)

# The Basics

## State Retirement Plan

All new plan members participate in the *mandatory* **Cash Balance** benefit immediately upon employment.

Participation is voluntary for permanent, part-time employees age 18 or older and permanent part-time seasonal employees age 18 or older. To enroll, employees must submit a Cash Balance Voluntary Enrollment Form to NPERS within their first 30 days of employment.

- Members contribute 4.8% of salary pre-tax and the state matches contributions at 156%.
- Members are “vested” after three years.
- Member accounts receive an “interest credit rate” (rate of return) based on the federal mid-term rate plus 1.5% and are *guaranteed* a minimum annual rate of return of 5%.
- Members may choose to retire at age 55.
- Members have multiple payment options of their account at retirement.
- For more information, please refer to the [plan handbook](#).

## Deferred Compensation Plan (DCP)

All State of Nebraska employees may participate in this tax-sheltered, *voluntary* retirement plan, even if employed on a temporary or part-time basis.

- Participants may set and change contribution amounts, or cease and resume contributions.
- The minimum contribution is \$25 per month.
- Taxes on the contributions and earnings are deferred until disbursement.
- Plan participants choose their own investments from multiple funds.
- This is a *long-term* retirement plan, not a short-term savings plan. Members cannot remove funds until they cease employment.
- For more information, please refer to the [plan handbook](#) and the [Annual Investment Report](#).

# Have you done your homework?

## NPERS Financial Management Seminars

How much time have you spent learning how to manage your finances? Do you know the basics of investing and how to use savings plans that offer significant tax advantages? If you are like most of us, the answer is “NO,” but as a Nebraska State Employee you have an excellent “perk” available to help you—NPERS Financial Management Seminars.

Eligible employees **under age 50** may attend *up to two* of these full-day seminars. These seminars provide a wealth of information and are conducted by NPERS staff and a licensed financial planner. The cost is \$20 per member and for an additional \$20 you may bring a guest. Food and materials are provided and your employer allows you a day off *with pay* to attend.

## For those closer to retirement!

## NPERS Retirement Planning Seminars

All employees **age 50 and over** are eligible to attend *up to two* of these full-day seminars. The focus is on your State Plan and your options at retirement. The cost is \$20 per member and for an additional \$20 you may bring a guest. Food and materials are provided and your employer allows you a day off *with pay* to attend.

## Enroll in a seminar!

Financial Management and Retirement Planning seminars are held each year starting in September and ending in November. Registration brochures are mailed to eligible members approximately four weeks in advance. Brochures and seminar dates and locations will be posted on our [website](#) at that time.

## Forms, Forms, Forms...

**Beneficiary Designation Form**—Upon the death of a plan member, NPERS needs to know who should receive the funds remaining in his/her retirement account. Complete this form and be sure to update as needed. Please be aware that when you select beneficiaries online through the Nebraska Information System (NIS) “Open Enrollment,” it is for your life insurance, *NOT* your retirement account. Additional beneficiary forms may be printed from our website.

**Application for Vesting Credit**—If you have participated in another Nebraska governmental plan, that participation may count toward the three years required to vest in the State Plan. To qualify, you must complete this form and submit to NPERS within 180 days of your date of hire.

**DCP Enrollment Form**—To enroll in the voluntary DCP plan, simply complete this form and submit to your employer.

Name Last First Middle Maiden		Date of Birth - -		Plan Type (check all that apply)
Social Security Number - -		Email Address		<input type="checkbox"/> School <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Judges <input type="checkbox"/> Patrol <input type="checkbox"/> DCP
Address		City	State	Zip
Home Phone	Work Phone	Employer		

## Beneficiary Designation Form

READ CAREFULLY BEFORE COMPLETING: Benefits will be paid to your survivors exactly as you provide on this form. This form supersedes prior beneficiary designation forms. If you name a trust or other legal entity as your beneficiary, include the name of both the trust and the trustee. **Submit the original document only; photocopies and faxes will not be accepted.** If you wish to designate more than five beneficiaries in either the Primary or Contingent category, you must attach a supplemental form(s) and indicate the number of additional pages here. \_\_\_\_\_

PRIMARY BENEFICIARY(IES): I designate the following person(s) to be my Primary Beneficiary(ies) for the Retirement Plan noted above. All Primary Beneficiaries designated will share equally in the benefit unless I have included a percentage (%) amount on the line following the date of birth below. **(The shares of all Primary Beneficiaries must total 100%.) PLEASE PRINT.**

Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%

CONTINGENT BENEFICIARY(IES): I designate the following person(s) to be my Contingent Beneficiary(ies) for the Retirement Plan noted above. I understand my Contingent Beneficiary(ies) will receive a share of my benefit if all Primary Beneficiaries pre-decease me or refuse their shares of the benefit. All Contingent Beneficiaries designated will share equally in the benefit unless I have included a percentage (%) amount on the line following the date of birth below. **(The shares of all Contingent Beneficiaries must total 100%.) PLEASE PRINT.**

Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%
Name of Beneficiary	Spouse/Child/Other	M / F Gender	Social Security Number	Date of Birth	%

SIGNATURE OF MEMBER \_\_\_\_\_ Date \_\_\_\_\_

I hereby certify that the above member, whose identity I have established to my own satisfaction, freely and voluntarily signed this beneficiary designation form in my presence.

State of \_\_\_\_\_

County of \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

NOTARY PUBLIC SIGNATURE \_\_\_\_\_ My commission expires: \_\_\_\_\_.

STAMP HERE

## Beneficiary Designation Supplemental Form

**IMPORTANT:** This form is to be used as a supplement to the Beneficiary Designation Form only if you wish to designate more than five Primary or Contingent Beneficiaries. You may use as many Supplemental forms as needed. ***This form will NOT be accepted without the original, notarized Beneficiary Designation Form.***

NAME \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**PRIMARY BENEFICIARY(IES) (continued):**

Fill in a percentage amount (%), for all persons designated below **(the shares of all primary beneficiaries must total 100%, including those listed on page 1)**. If all beneficiaries are to share equally, no percentage needs to be listed. **PLEASE PRINT.**

<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>

**CONTINGENT BENEFICIARY(IES) (continued):**

Fill in a percentage amount (%), for all persons designated below **(the shares of all contingent beneficiaries must total 100%, including those listed on page 1)**. If all beneficiaries are to share equally, no percentage needs to be listed. **PLEASE PRINT.**

<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>
<div>Name of Beneficiary</div>	<div>Spouse/Child/Other</div>	<div><u>M / F</u> Gender</div>	<div>Social Security Number</div>	<div>Date of Birth</div>	<div>%</div>

SIGNATURE OF MEMBER \_\_\_\_\_ Date \_\_\_\_\_.



Name <small>Last First Middle</small>			Date of Birth <small>- -</small>	Plan Type (Check One)  <input type="checkbox"/> School  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Patrol	
Social Security Number <small>- -</small>		Retirement Number			
Address		City	State		Zip
Home Phone	Work Phone	Employer			

**Application For Vesting Credit/Prior Service Credit**

**SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS**

School/State/County/Patrol Currently Employed By:	/ / DATE OF HIRE	<input type="checkbox"/> FT <input type="checkbox"/> PT
--	---------------------	--

**LIST ALL NEBRASKA PUBLIC EMPLOYMENT**

The following should be completed by you **within 180 days** of your date of hire.

BELOW SHOULD REFLECT DATES YOU **PARTICIPATED** IN ANOTHER NEBRASKA GOVERNMENTAL PENSION PLAN.

PLACE OF EMPLOYMENT	(CHECK ONE)  <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	DATES OF PARTICIPATION	
		FROM	TO
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /

**IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:**

Name:	Phone:
Employer:	Fax:
Name:	Phone:
Employer:	Fax:
Name:	Phone:
Employer:	Fax:

I hereby certify and warrant that, to the best of my knowledge and belief, the foregoing is true and correct.

Signature of Member: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

## Instructions for Completing the Application for Vesting Credit

**For State and County members, vesting means to qualify for the employer contributions made on your behalf.**

**For School and Patrol members, vesting means to qualify for a lifetime monthly retirement benefit (other eligibility requirements must also be met to receive a lifetime monthly retirement benefit).**

All past retirement participation must be in Nebraska Governmental Plans. It is your responsibility to have the form properly completed and filed.

### Examples of Nebraska Governmental Entities

- Nebraska State Agencies
- Nebraska Public Schools
- Nebraska County Agencies
- University of Nebraska – Lincoln, Omaha, & Kearney
- University of Nebraska Medical Center (UNMC)
- Nebraska City Agencies
- Wayne State College
- Peru State College
- Behavioral Health Regions

### TOP SECTION (on page 1)

- **School/State/County/Patrol Currently Employed By** is where you work now.
- **Date of Hire** is the date you commenced working in your new position. If you are with the State Patrol, this would be your date of graduation from camp. **Check FT/PT** to indicate full or part time position.

### MIDDLE SECTION (on page 1)

- List your Nebraska Governmental Retirement Plan information and/or past participation with your current employer here.
- *Dates are the dates you were in the plan, not when you were employed.*

**Sign the form and forward it to NPERS immediately.** Your Vesting Credit Application will be considered filed on time if your completed application is received by NPERS within 180 days of your employment. There are no exceptions.

If you need assistance, call NPERS at **(402) 471-2053** or Toll-Free at **1 (800) 245-5712**.

# State of Nebraska

## Eligible Dependent(s) Affidavit

Please review the instructions and the definitions for the Types of Dependents Eligible for Coverage under the State Plan, on page (3) of this form. Complete the information below for those dependents who you are currently covering or wish to cover under the health, dental and/or vision benefit plans. Failure to return this affidavit will result in ineligibility for and/or loss of coverage for your dependents.

Eligible Dependent Name/Date of Birth		Gender	Eligible Dependent Relationship to Employee	When Requested I can provide a copy of legal documents to verify my dependent eligibility	
First Name Middle Initial Last Name MM/DD/YYYY		Male/Female	See Dependent Verification Affidavit Instructions for Eligible Types	Yes/No	If No, Please Explain
1					
2					
3					
4					
5					
6					

NOTE: You may attach a second sheet for additional dependents.

By my signature on this affidavit, I affirm that all the above information provided on this dependent verification affidavit is true, correct and current as of the date signed. I affirm that all dependents listed above are dependents eligible for coverage under the health, dental and/or vision State benefit plans. I agree to provide legal documentation upon the request of the State of Nebraska. I understand that if I knowingly submit false information, my dependent(s)' coverage may be terminated, dependent benefit claims may be rejected and returned to me for payment and I may be subject to disciplinary action up to and including termination of employment.

EMPLOYEE: \_\_\_\_\_  
Signature
Print Name
Date

If you ARE NOT claiming any eligible dependent(s), please read and sign page 2

\_\_\_\_\_ Int.

## ENROLLING NO ELIGIBLE DEPENDENTS

By my below signature, I state that I AM NOT CLAIMING any eligible dependent(s) for health, dental and/or vision benefit coverage purposes AT THIS TIME. I understand that I can add eligible dependents at a later date during any open enrollment period.

EMPLOYEE: \_\_\_\_\_  
Signature PrintName Date

Signature

PrintName

Date \_\_\_\_\_

Int.



## DEPENDENT VERIFICATION AFFIDAVIT INSTRUCTIONS

This affidavit for health, dental and/or vision enrollment of eligible dependents must be signed and returned to your Human Resource representative with 30 days of your employment. Please list all Eligible Dependents, their Date of Birth, Gender, Eligible Dependent Relationship to Employee and whether or not you are able to provide legal documentation if requested to on page (1). If you need additional room to list dependent(s) please use and attach a supplemental dependent sheet. If you are not claiming any eligible dependent(s) for enrollment in health, dental and/or vision benefit coverage purposes, please read and sign page (2). Please initial all three pages where indicated and return all three pages to your Human Resource representative.

### TYPE OF DEPENDENTS ELIGIBLE FOR COVERAGE UNDER THE PLAN ARE:

1. Legal Spouse: Employee's legal husband or legal wife under Federal guidelines, and the State of Nebraska does not recognize common law marriage.
2. Biological Child: Must be employee's biological or natural born child and is eligible for coverage up to the end of the month in which the employee's child turns 26.
3. Adopted Child: Must be employee's legally adopted child or a child placed with you for adoption. Is eligible for coverage up to the end of the month in which employee's child turns 26.
4. Disabled Biological or Adopted Child: Must be employee's biological, natural born or adopted child. Must be unmarried. Must be medically disabled and certified as disabled by our medical provider. Must depend chiefly on you for support and maintenance to remain covered over the age of 26.
5. Stepchild: Must be the employee's stepchild, stepchild's biological parent also must be enrolled for coverage on the State's health plan. The employee must be enrolled in family coverage. The Stepchild is eligible for coverage up to the end of the month in which step child turns 26.
6. Disabled Stepchild: Must be the employee's stepchild, stepchild's biological parent must also be enrolled for coverage on the State's health plan, stepchild be unmarried, stepchild be medically disabled and certified as disabled by our medical provider. Stepchild must depend chiefly on you for support and maintenance to remain covered over the age of 26.
7. Legal Ward: Must be employee's legal ward and have court appointed guardianship. Ward is eligible for coverage up to the end of the month in which ward turns 26.
8. Disabled Legal Ward: Must be the employee's legal ward and have court appointed guardianship, ward be unmarried, ward must be medically disabled and certified as disabled by our medical provider. Ward must depend chiefly on you for support and maintenance to remain covered over the age of 26.
9. Qualified Medical Support Order: Must have a Qualified Medical Child Support Order from the courts.

### LEGAL DOCUMENTS TO SUPPORT DEPENDENT ELIGIBILITY

State of Nebraska is entitled to request and you may be required to provide a copy of one or more documents, to include but not limited to, the following legal documents to support your dependents' eligibility:

- ✓ Marriage Certificate or License
- ✓ Final Adoption Certificate
- ✓ Legal Adoption or Placement Paperwork
- ✓ Divorce Decree
- ✓ Medical Child Support Order or Qualified Medical Support Order
- ✓ Birth Certificate
- ✓ Legal Court Documents In Support of Guardianship
- ✓ Tax Returns with in the last two years
- ✓ Juvenile Court documents.

\_\_\_\_\_ Int.

# **Nebraska State Probation Vision**

Inspiring Hope. Empowering Individuals. Strengthening Communities



## **Nebraska State Probation Mission**

We, the leaders in community corrections, juvenile and restorative justice are unified in our dedication to delivering a system of seamless services which are founded on evidence-based practices and valued by Nebraska's communities, victims, offenders and courts. We create constructive change through rehabilitation, collaboration, and partnership in order to enhance safe communities.

# **OFFICE OF PROBATION ADMINISTRATION**

## **CODE OF ETHICS**

**The intent of the Nebraska Probation System Code of Ethics is to define our values, beliefs, and conduct by demonstrating responsibility towards our courts, communities, victims, probationers and colleagues.**

**As Probation staff, we commit to demonstrating the highest standards of personal and professional integrity by practicing honesty, respecting the dignity and individuality of human beings, and providing professional and compassionate service. We further resolve to conduct ourselves in a professional manner, so as to avoid the appearance of impropriety and increase the public trust and confidence in the Nebraska Probation System.**

- I will carefully guard my reputation of good moral character and citizenship. I will use time, resources, facilities, and information for their intended purpose.
- I will seek to preserve the dignity and rights of all individuals by practicing courtesy, respect, and responsiveness.
- I will conduct myself at all times in a professional manner regarding appearance, conduct, and speech.
- I will model policies, procedures, and personal practices which will enable others to conduct themselves in accordance with our values and beliefs.
- I will neither accept nor grant favors in connection with my position.
- I will continue to work against discrimination based on race, sexual orientation, gender, age, creed, nationality, cultural, physical or economic conditions.
- I will refrain from activities which conflict or appear to conflict with my official duties and responsibilities, which includes inappropriate relationships, misuse of alcohol/drugs, and unlawful acts.
- I will perform my duties in a timely, relevant, and accurate manner.
- I will exercise professional judgment and not allow external pressures to influence my decisions.
- I will advance my professional competency by continuing education and training consistent with evidence-based practices.
- I will safeguard all verbal, written, and electronic information concerning offenders, colleagues, victims, and others.
- I will report any corrupt or unethical behavior which could affect an offender, colleague, or the integrity of the Probation System.

The Nebraska Probation System is committed to providing its employees with an open and safe work environment. To ensure the rights of all employees, appropriate corrective and/or disciplinary action will be taken.

**This information does not and cannot attempt to detail every incident which could violate the Code of Ethics.**

Approved September 9, 2009

# **Nebraska State Probation Statement of Values and Beliefs**

**To reach our Vision and accomplish our Mission, the Nebraska Probation System  
is guided by the following Values and Beliefs –**

## **We Believe in Dignity, Respect and Integrity:**

*As Officers of the Court, we are held to a higher ethical standard.*

*We take responsibility for treating employees, victims, offenders, and all others with  
dignity and respect in all interactions.*

*Victims of crime are ensured a voice.*

*Staff are valued and respected for who they are and what they do.*

*We appreciate the cultural and gender differences of all.*

## **We Believe in Professionalism:**

*Probation staff adhere to a standard of excellence and  
serve as role models for all offenders.*

*We value and show professionalism toward the courts, victims,  
offenders, colleagues, and community partners.*

*We value a well-trained, highly-skilled professional staff.*

*Being sensitive to the needs of victims and offenders  
is key to the success of our mission.*

## **We Believe in Resourcefulness:**

*We value evidence-based community correctional programming  
as a cost-effective alternative to incarceration.*

*A creative and innovative staff is our greatest resource.*

*Investing in juvenile justice ultimately reduces recidivism.*

## **We Believe in Excellence in Strength-Based Services:**

*Vital to rehabilitation and accountability is community-based  
cooperation and collaboration.*

*Solid Probation practices based on proven research  
is fundamental to our success.*

*Positive change is achievable.*

*Treatment is a means of crime control.*

*Developing competencies in the youth of today  
will lead to better citizens of tomorrow.*

*Building on the strengths of offenders creates  
a basis for positive growth and change.*

## ACKNOWLEDGEMENT OF DOCUMENTS FOR PROBATION PERSONNEL

### The Nebraska Probation System Vision Statement

I, \_\_\_\_\_, have received a copy and understand the content of this document. (Print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### The Nebraska Probation System Mission Statement

I, \_\_\_\_\_, have received a copy and understand the content of this document. (Print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### The Nebraska Probation System Code of Ethics

I, \_\_\_\_\_, have received a copy and understand and agree to abide by the content of this document. (Print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### The Nebraska Probation System's Values and Beliefs

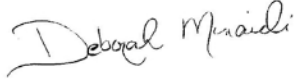
I, \_\_\_\_\_, have received a copy and understand and agree to abide by the content of this document. (Print name)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

- 
1. Original retained in district file
  2. Copy to Employee
  3. Copy to Office of Probation Administration

## ***Acceptable Use Policy***

Approved:   
Date: April 2016  
Reviewed: June 2023

### **I. Policy**

All employees of the Administrative Office of the Courts and Probation will be required to utilize a computer or similar technology devices in the performance of their duties, following the Supreme Court Acceptable Use Policy. Use of county owned computers or similar technology devices and networks will follow the most restrictive applicable policy, between county and state policy.

### **II. Purpose**

The intent of this policy is to provide clear and applicable guidelines for the use of state and county owned computers or similar technology devices and networks.

### **III. Reference**

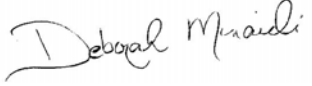
NE Supreme Court Acceptable Use Policy

### **IV. Procedure**

- A. Use of technology and removable devices shall be consistent with the Administrative Office of the Courts and Probation Acceptable Use Policy when accessing networks or applications.
- B. The use of technology and removable devices outside of networks or applications shall follow applicable local government owned equipment policies.
- C. All Chief Probation Officers shall be responsible for compliance with all state and county requirements for equipment in the probation office's possession and responsible for all employees within their district to review and acknowledge receipt of the policy.



## ***Probation Text Messaging Policy***

Approved:   
Date: April 2022  
Reviewed:

### **I. Policy**

This policy provides guidelines for text (inclusive of Short Message Service – SMS and Multimedia Message Service – MMS) and other electronic forms of communication between Probation staff and persons involved in the justice system. Justice system involvement includes, but is not strictly limited to; Court ordered investigations and case management supervision.

### **II. Purpose**

Text messaging and other electronic forms of communication have become normalized and will be utilized throughout an individual's involvement with Probation. Additionally, text messaging and other forms of electronic communication may be utilized to initiate feedback related to an individual's experience with Nebraska Probation. It is important for individuals to understand text and other electronic forms of communication will be utilized and it is important for the communication to be regulated.

### **III. Reference**

Adult Confidential Record Information Policy

Juvenile Confidential Record Information Policy

### **IV. Procedure**

#### **A. Notice and Acknowledgement**

1. Individuals involved in probation related functions, such as Court ordered investigations and probation case management supervision, shall be notified in writing of the possible use of text messaging and other forms of electronic communication during their involvement with the probation office.
  - a) For the purposes of this policy, other forms of electronic communication are those digital platforms, which provide an archive of messages for historical review (EX: email, Face book, Twitter, Instagram). This excludes the use of platforms lacking an archive such as SnapChat.
2. Individuals involved in probation related functions shall additionally acknowledge the general use of text messaging and other forms of electronic communication. General use includes basic communication between the individual and individual probation staff, scheduling and reminder of events and/or programming, and eliciting experiential feedback.
3. Individuals involved in probation related functions shall be provided the opportunity to opt in or opt out of the use of text messaging and other forms of electronic communication.

B. Acceptable Use

1. All communication shall be professional and shall be for the sole purpose of conducting probation related business. All electronic communication shall be via platforms containing an archive of messages and messages shall not be deleted without prior supervisor approval.
2. Text messaging and other forms of electronic communication shall not be the sole method of communication between probation and the individual involved in probation related functions.

## ***Probation Text Messaging Protocol***

Approved:

Date: April 2022

Reviewed:

*Deborah M. Mair*

**I. Policy Reference:** Probation Text Messaging Policy

**II. Contents:**

A. Notice and acknowledgement

B. Acceptable use

**III. Protocol**

A. Notice and acknowledgement

1. Upon first engagement (Be it during the investigation phase or upon order of direct probation) individuals shall be notified and acknowledge, in writing, the use of text messaging and other electronic forms of communication with the individual. Notification and acknowledgement shall be accomplished via the Text Messaging and Other Electronic Forms of Communications Notice and Acknowledgement Form. The form shall be kept in the individual's file. Districts shall develop a process to accomplish the notification and acknowledgement with individuals.
  - a) Text messaging, as a term is inclusive of text messaging from cell phones, as well as text messaging sent or received via computer. Other forms of electronic communication, for the purposes of this policy, are those digital platforms, which archive messages for historical review. This includes but is not limited to email, Facebook, Twitter, Instagram.
2. Notification and acknowledgement shall only be required once per individual. An additional notification and acknowledgement is not necessary if the individual changes phone numbers or email address, for example. For youth, families, guardians or other interested parties separate notification and acknowledgement should be completed for any unique individuals whom may reasonably expect communication via text or other alternative forms of electronic communication from probation staff.
3. Individuals may rescind their acknowledgement and opt out of text messaging and other forms of electronic communication; however, an updated Text Messaging and Other Electronic Forms of Communications Notice and Acknowledgement Form must be completed prior to individuals being removed from text messaging and other electronic forms of communication.
4. The notification and acknowledgement shall indicate the following:

- a) Standard text messaging rates will apply per individual phone service providers
  - b) Text message or other alternative forms of electronic communication may be utilized for direct communication between individual probation staff and the individual including but not limited to:
    - (1) General communication
    - (2) Scheduling
  - c) Text message or other alternative forms of electronic communication may be utilized for automated communication including but not limited to:
    - (1) Programming schedule notifications and reminders
    - (2) Feedback survey requests or links
    - (3) Direct experience feedback
  - d) Text message or other alternative forms of electronic communication may be utilized by individual probation staff to communicate with an individual's collaterals, such as family, supports and providers.
5. The notification and acknowledgement shall include an option for the individual to select to opt into or opt out of text messaging and other forms of electronic communication.
- a) Opting out does not preclude an individual from sending probation staff text messages or other forms of electronic communication. However, an individual initiating text messaging or other forms of electronic communication shall be interpreted as permission to reply by probation staff. At the next feasible point, probation staff should revisit the Text Messaging and Other Electronic Forms of Communications Notice and Acknowledgement Form, to determine if the individual needs to update their position regarding opting in or out.
  - b) Individual districts shall develop a process for identifying individuals who opt out and ensuring text messaging and other alternative forms of electronic communication are not utilized as an outgoing communication method with those individuals.
  - c) For youth and families, both the youth and the individual family members whom would reasonably expect text message or other alternative electronic communication shall be provided the opportunity to opt in or out, separately.

6. Information exchange shall continue to be governed by all applicable policies related to the confidential maintenance of records.

B. Acceptable Use

1. Probation staff shall ensure all text messages and other forms of electronic communication are clear, concise and intelligible prior to sending to an individual, family member, provider or other support in order to achieve the highest clarity of message.
2. All communication between Probation staff and individuals shall remain professional, regardless of communication vehicle. As such, all text message and other forms of electronic communication shall remain professional and all communication shall be for the purposes of official business, as outlined above.
3. Text message and other forms of electronic communication shall not be the sole method of communication between probation staff and individuals. Text messaging and other forms of electronic communication can serve an important purpose in engaging an individual and important, relevant information obtained or communicated via text message or other alternative forms of electronic communication shall be documented within the case management system. Documentation within the case management system shall reflect additional methods of communication and contact with individuals.
4. Direct or instant messaging through digital platforms lacking an archive of messages, (i.e. Snapchat) is strictly prohibited unless an emergency situation exists and the safety or protection of the intended recipient is of urgent necessity.
5. Probation staff shall refrain from deleting text messages without prior supervisor approval.
6. Probation staff shall utilize the native messaging and video applications on their state issued phone. External messaging or video applications shall not be utilized.
7. Probation staff shall utilize an apple ID associated with their Nebraska.gov email account.



# ADMINISTRATIVE OFFICE OF THE COURTS AND PROBATION

## TEXT MESSAGING POLICY AND PROTOCOL ACKNOWLEDGEMENT

I certify I have read, understand and will abide by the Text Messaging Policy and Text Messaging Protocol. I acknowledge management can confiscate and review the contents of my state issued phone or any other state issued electronic device at any time, without cause.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **The Nebraska Supreme Court Personnel Policies and Procedures**

I, \_\_\_\_\_, have received, read, understand and agree to abide by the content of this document.

Signature \_\_\_\_\_ Date \_\_\_\_\_

## **The Nebraska Supreme Court Other Personnel-Related Policies**

\_\_\_\_\_ Furlough Policy  
\_\_\_\_\_ Social Media Policy  
\_\_\_\_\_ Workplace Harassment Policy  
\_\_\_\_\_ Drug-Free Workplace Policy  
\_\_\_\_\_ Travel Policy  
\_\_\_\_\_ Information Systems and Security Policy

I, \_\_\_\_\_, have received, read, understand and agree to abide by the content of these documents.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Return to:

[nsc.hrhhelpdesk@nejudicial.gov](mailto:nsc.hrhhelpdesk@nejudicial.gov)

Office of the Courts & Probation, PO Box 98910 Lincoln, NE 68509



# 1. Furlough Policy \*

(\* Note: See explanation under [Other Related Policies](#).)

Furlough is involuntary leave without pay for a preset number of hours during one or more pay periods. No paid leave times shall be taken by an employee during a furlough.

If the Supreme Court deems it necessary to deviate from the standard workday or standard workweek due to shortage of funds, the Administrative Office shall submit a proposed furlough plan to the Supreme Court.

The furlough plan to be submitted to the Supreme Court shall specify:

1. The purpose of the furlough.
2. The job classifications, specific offices, funding sources, or any combination thereof affected by the proposed plan.
3. The criteria used to select the classification, specific offices, funding sources, or any combination thereof included in the furlough.
4. The approximate duration of the proposed furlough.
5. The preset number of hours during one or more pay periods that will be reduced.
6. The estimated cost savings generated by the proposed furlough.
7. Any other information requested by the Supreme Court.

After approval by the Supreme Court of a furlough plan, the Administrative Office shall notify appropriate supervisors of the affected offices. The supervisor shall notify employees affected by the furlough plan.

An employee's accrual of vacation and sick leave will continue during furlough periods at otherwise authorized rates notwithstanding other rules to the contrary. Social Security and retirement contributions shall be reduced in proportion to the reduction in the employee's gross pay. Such furloughs shall not affect an employee's health insurance, continuous service, length of service, or eligibility for authorized holiday compensation or longevity increases.

A furlough shall not be used as a disciplinary action against an employee.

*Adopted 3-12-03*

## 2. Use of Social Media \*

(\* Note: See explanation under [Other Related Policies](#).)

The purpose of this policy is not to restrict the flow of useful and appropriate information, but to minimize the risk to the Nebraska Supreme Court and its employees. The Nebraska Supreme Court recognizes the growing importance of online social media networks as a communication tool and respects the right of employees to use these mediums during their personal time. Use of these mediums during working hours or on work equipment, however, should be kept to a minimum and shall not interfere with the conduct of state business.

The Nebraska Supreme Court takes no position on employees' decision to participate in the use of social media networks. However, employees who participate in social media may include information about their work with the Nebraska Supreme Court as part of their personal profile, as it would relate to a typical social conversation. This may include:

- Work information such as work location, job title, and job duties.
- Status updates regarding an employee's own job promotion.
- Personal participation in court activities and sponsored events, including volunteer activities.

In general, employees who participate in social media are free to publish their own personal information without censorship by the Nebraska Supreme Court.

All employees are responsible for maintaining the Nebraska Supreme Court's positive reputation and presenting the Court in a manner that safeguards the positive reputation of themselves, as well as other employees and judges.

If an employee chooses to identify himself or herself as a court/probation employee on any social media network, he or she must state in clear terms that the views expressed are the employee's alone and that they do **not** reflect the views of the Nebraska Supreme Court. Employees are prohibited from acting as a spokesperson for the Nebraska Supreme Court or posting comments as a representative of the Court.

There are some types of information employees are not permitted to discuss or display online, including:

- Information that is confidential or proprietary to the Nebraska Supreme Court, or to a third party that has disclosed information to the Court. For example: information about or identifying coworkers, judges, court cases, or parties in a case.
- Statements disparaging the Nebraska Supreme Court, judges, attorneys, or coworkers.

- Nebraska Supreme Court's seal on any social media network. Also, images of coworkers, judges, and court or office premises and property.
- Statements, comments, or images referencing illegal drugs or that include profanity or could be considered obscene.
- Statements, comments, or images that disparage any race, religion, gender, sexual orientation, disability, or national origin. Also, any communication that engages in personal or sexual harassment, unfounded accusations, or remarks that would contribute to a hostile work environment (racial, sexual, religious, etc.), as well as any behavior not in agreement with any Nebraska Supreme Court codes of conduct or personnel policies.

The nature of any social media posting and degree of harm to the Nebraska Supreme Court will be factors in determining whether discipline will be imposed and the severity of any such discipline, up to and including termination of employment.

*Adopted 05-23-12*

### **3. Workplace Harassment Policy \***

(\* Note: See explanation under [Other Related Policies](#).)

It is the policy of the Nebraska Court System that all its officers, employees, and the recipients of its services be treated fairly and equally, with dignity and respect.

Accordingly, any court system officer or employee who, while on court system or related premises, engages in sexual harassment or in any manner utters, circulates, or publishes any inflammatory comment, joke, or innuendo based in whole or in part on race, color, religion, gender, age, disability, or national origin, when such

(1) has the purpose or effect of creating an intimidating, hostile or offensive working environment, or

(2) interferes unreasonably with one's work or employment opportunities or with the receipt of services, shall be deemed to have engaged in workplace harassment and shall be subject to appropriate discipline.

Any officer or supervisor who knowingly permits an employee to engage in such harassment shall also be subject to appropriate discipline.

For the purpose of this policy, "sexual harassment" shall be defined as any unwelcome sexual advance, request for sexual favors, and either verbal or physical conduct of a sexual nature when:

- (1) submission to such conduct is made, either explicitly or implicitly, a term of an individual's employment or a condition of an individual's receipt of court services, or
- (2) submission to or rejection of such conduct by an individual is used as the basis for employment or court system decisions affecting an employee or recipient of the court system services; or
- (3) such conduct, whether welcome or unwelcome, has the purpose or effect of unreasonably interfering with an employee's work performance or with an individual's receipt of court services, or of creating an intimidating, hostile or offensive environment.

Any officer or employee who believes that he or she has been the subject of workplace harassment is encouraged to report the alleged incident immediately to the Administrative Office which shall process complaints in a timely and confidential manner. Supervisors should contact the Administrative Office whenever they have information regarding a possible violation of this policy. Complainants and other persons involved in an investigation of an allegation of workplace harassment shall not be subjected to retaliation, coercion, intimidation or reprisal.

*Amended 9-27-05; amended 7-9-15*

## **4. Drug-Free Workplace Policy \***

(\* Note: See explanation under [Other Related Policies.](#))

Drug abuse and use at the workplace are subjects of immediate concern in our society. These problems are extremely complex and ones for which there are no easy solutions. From a safety perspective, the use of drugs may impair the well-being of officers, employees, and the public at large, and may result in damage to court property. Therefore, it is the policy of the Nebraska Court System that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance in the workplace is prohibited. Any officer or employee violating this policy will be subject to discipline up to and including termination. The specifics of this policy are as follows:

1. The Nebraska Court System does not differentiate between drug users and drug pushers or sellers. Any officer or employee who gives or in any way transfers a controlled substance to another person, sells or manufactures a controlled substance, or violates any drug law while on the job or on court premises will be reported to the appropriate prosecuting authority and, whether convicted or not, will be subject to discipline up to and including termination.

2. The term "controlled substance" refers to any drug listed in 21 U.S.C. § 812 or a drug, substance, or immediate precursor listed in Schedules I to V of § 28-405 of the Nebraska Revised Statutes. Also included in the term are unauthorized prescription drugs.
3. Each officer and employee is required by law to inform the State Court Administrator or State Probation Administrator within 5 days after he or she is convicted of violating any federal or state criminal drug statute, where such violation occurred on the court system's premises. A conviction means a finding of guilt by a judge or jury in any federal or state court.
4. The Administrative Office will notify the U.S. government agency with which a contract has been made within 10 days after receiving notice from an employee or a judge or otherwise receiving actual notice of such a conviction.
5. If an officer or employee is convicted of violating any criminal drug statute while at the workplace, he or she will be subject to discipline up to and including termination. Alternatively, the Nebraska Court System may require the officer or employee to successfully finish a drug abuse program sponsored by an approved private or governmental institution.

As a condition of further employment on any federal government contract, the law requires all officers and employees to abide by this policy.

## **5. Travel Policies \***

(\* Note: See explanation under [Other Related Policies.](#))

### **A. Travel Reimbursements**

Reimbursements will be made only for travel expenses essential to the transaction of official business and all expenses claimed should reflect only those amounts actually expended. Expense vouchers should be fully itemized, including when, where, and why the travel expenses were incurred with expenditures listed by the day the expenses were incurred. Expense vouchers must be submitted at least on a monthly basis to the Administrative Office of the Courts/Probation. Expense voucher forms are available online at: <http://www.supremecourt.ne.gov/forms/supreme-court-travel-report.shtml>. If the reimbursement is for an expense related to education, the voucher should be submitted directly to the Judicial Branch Education Director.

## **B. Approval for Travel**

Before an officer or employee attends a function, conference, or meeting requiring travel, approval should be obtained from the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director. This does not include normal day-to-day travel required for regular job responsibilities or activities required or sponsored by the Administrative Office of the Courts/Probation including Judicial Branch Education. However, a judge exercising his or her authority to request assistance from another judge to cover cases on a temporary basis, shall request approval from the Administrative Office of the Courts only if the replacement judge must travel more than 60 miles (one way) to perform those duties. In all cases, prior approval must be obtained if the travel method chosen is not the most economical method of transportation.

Every effort shall be made to submit requests for approval for travel not later than 30 days prior to the event.

## **C. Mode of Travel**

### **Air Travel**

Air travel shall only be authorized by the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director when it is more economical than surface transportation or will result in a substantial savings of expense or productive time. Reimbursement for commercial air travel will be limited to "coach" fare if such seating is available at the time of ticket purchase. Travel by privately-owned, state-owned, or personally rented airplanes must have the prior approval of the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director. Employees and officers should coordinate with the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director in booking air travel. The submission of a receipt showing booking terms is required for reimbursement.

### **Personal Automobiles**

An employee will be reimbursed for use of a personal vehicle while on work-related business (this does not include commuting miles). When reimbursement is claimed for mileage by personal automobile, the points between which said mileage occurred, the times of arrival and departure, and the necessity and purpose of such travel should be shown on such claim. The license number, the employee's NIS number (the NIS number is shown on paycheck stub information available online), the owner of the automobile used, and the rate per mile being claimed should also be shown. Total mileage will be reimbursed at the current mileage rate per mile per vehicle as determined by the Nebraska Supreme Court regardless of the fact that one or more persons may have been transported in the same vehicle. Funds expended for parking may be claimed in addition to mileage.

If an officer or employee chooses to use his or her personal automobile in lieu of air travel even though air travel is a more economical method of transportation, the officer or employee will be reimbursed only the amount equal to the cost of the airfare. Other expenses such as lodging and meals that may be incurred because of traveling by personal automobile will not be reimbursed.

It is recommended that if a state vehicle is available, it be used in lieu of a personal vehicle when traveling in excess of 50 miles.

### **State Vehicles**

No reimbursement for mileage will be allowed when such mileage accrues while using an automobile owned by the State of Nebraska.

Permanent state vehicle assignment will be considered when a vehicle is required for a period of 30 days or longer, will travel a minimum of 1,000 miles, and will be utilized 17 working days monthly.

Requests for permanently assigned vehicles should be submitted to the Administrative Office of the Courts/Probation at least 20 working days in advance of the required date. Requests should include the date the vehicle is desired; the type of vehicle desired, i.e., compact, intermediate, or regular sedan, et cetera; the estimated monthly mileage; the name of the principal driver; and the office location.

Personal use of any state-owned vehicle is prohibited by statute and is a Class V misdemeanor. See Neb. Rev. Stat. §81-1024 (Reissue 1999).

Whenever a state vehicle is permanently assigned to an officer or employee of the court, additional policies regarding the use of a state vehicle should be requested from the Administrative Office of the Courts/Probation.

Officers and employees are encouraged to carpool for travel to events, and the Administrative Office of the Courts/Probation reserves the right to require carpooling with state vehicles for specified functions.

## **D. Commuting**

Commuting expenses are defined by the Internal Revenue Service as those expenses incurred in traveling from one's residence to one's place of work and return to residence no matter how often this occurs during a day. These expenses are considered personal expenses and are not considered reimbursable expenses. When using a state car for commuting, IRS rules require that \$1.50 each way be added to the employee's income reported on a W-2.



## E. Conference / Meeting Expenses

The approval to attend a conference, workshop, or meeting that is not considered a normal job responsibility, or that is not sponsored by the Administrative Office of the Courts/Probation including Judicial Branch Education, shall be obtained from the State Court Administrator, State Probation Administrator or Judicial Branch Education Director prior to the individual's attendance at such function. If funding is being requested for an education event that is not sponsored by Judicial Branch Education, prior approval shall be requested by using the forms prescribed by the Judicial Branch Education Director. The forms are available at:

<https://supremecourt.nebraska.gov/sites/default/files/HR-2-15.pdf> for the courts and

<https://supremecourt.nebraska.gov/sites/default/files/HR-2-12.pdf> for probation.

Only conference/meeting expenses incurred on the days necessary to travel to and from the conference/meeting and those incurred on the actual days of the conference/meeting may be reimbursed. Prior approval from the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director must be obtained for reimbursement of expenses that result from arriving early or result from extending departure. The following includes additional specific limitations in expense reimbursements.

### (1) Meals

Only actual amounts paid for meals may be claimed. The Internal Revenue Service requires employees to substantiate the cost of meals under an accountable plan. The Administrative Office of the Courts/Probation requires all officers and employees to keep itemized receipts (not credit card receipts) for meal expenses. Transfer the receipt information to the expense voucher and attach the receipts to the expense voucher to satisfy the IRS requirement for an accountable plan. Unsubstantiated meal expenses will not be reimbursed. Again, the amounts claimed should be actual meal costs. Tips are a reimbursable expense. No reimbursement may be made for alcoholic beverages.

There are time limitations on reimbursements for meals. The time limitations do not include the time taken for the meal. If departure is before 6:30 a.m. or 1½ hours before the officer or employee begins work, whichever is earlier, breakfast may be reimbursed. Noon meals may be reimbursed if departure is at or before 11 a.m. (for overnight travel) or the return time is at or after 2 p.m. (from overnight travel). Noon meals for 1-day travel are not reimbursable. If the return time is after 7 p.m. or 2 hours after the officer's or employee's workday ends, whichever is later, the evening meal may be reimbursed. Meal expenses incurred in the city or town in which the residence or primary work location of such employee or officer is located are not reimbursable. Reimbursement for meal expenses incurred on 1-day travel is taxable income to the officer or employee if the expenses are \$200 or more in any one year--December 1 through November 30. The total amount is taxable income.

Reimbursements for meals will not exceed the U.S. General Services Administration (GSA) limit on meals. Meal allowances include tips. Guidelines for meal allowances can be found on the following Web site: [www.gsa.gov](http://www.gsa.gov). Employees or officers will not be reimbursed for any meal that was provided as part of an event or function should they choose to eat elsewhere absent good cause shown.

*Amended December 11, 2013.*

## **(2) Lodging**

Lodging may be reimbursed if the attendance of a meeting or conference requires an officer or employee to be away from the general area of his or her normal work location for a period substantially longer than an ordinary day's work. The absence must be of such duration that the officer or employee cannot reasonably leave and return to that location before and after each day's work.

Generally, a person must be 50 miles or more from his or her workplace in order to be eligible for lodging reimbursement. Under special circumstances and with prior approval, lodging may be approved for distances less than 50 miles. A written request for such approval should be directed to either the State Court Administrator, State Probation Administrator or if the event is a Judicial Branch Education event, the Judicial Branch Education Director.

Receipts for lodging on motel/hotel letterhead are required for reimbursement (not the charge card receipt). Only actual expenses for lodging are reimbursable, and prior approval is generally required. No movie charges or alcohol charges are allowed. At the time a request is made to attend the conference/meeting, individuals should request that the State Court Administrator, State Probation Administrator, or the Judicial Branch Education Director try to arrange for direct billing.

The state rate for lodging should always be requested. In no event should the federal GSA per person per night rate be exceeded without advance approval. Any deviation from the federal per diem rates (GSA per diem rates: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)) must be accompanied by documentation justifying the need for such deviation. If an officer or employee shares a room with an individual other than an officer or employee, only the single rate will be reimbursed. The difference must be paid when checking out. The motel/hotel should note the single rate on the bill. If a room is shared by two or more officers or employees, the name(s) should be noted on the bill.

It is the responsibility of an employee or officer to honor hotel/motel checkout times. If a late checkout results in a charge for that day, payment of that charge will be the responsibility of the officer or employee.

Often for meetings and conferences sponsored by the Supreme Court, lodging expenses will be direct billed. Billing should always be checked before leaving the hotel/motel. If

lodging is direct billed, individuals must pay additional costs, i.e., telephone calls, which may be indicated on the billing. Personal phone calls are not reimbursable.

If lodging is with friends or relatives, there are no reimbursable lodging expenses.

### **(3) Other Expenses**

Registration fees for programs not funded by the Supreme Court are reimbursable if prior approval has been granted. The original receipt or canceled check should be included with the claim.

Parking expenses, tips, tolls, and baggage handling expenses are reimbursable. No receipts are necessary unless the expenses are unusually high.

Other ground travel expense (cab, shuttle bus, intra-city bus, et cetera) is reimbursable. No receipts are necessary unless the expense is unusually high.

Note: If an officer or employee of the Court registers for a conference or workshop and then fails to attend without canceling in adequate time, all expenses (i.e. registration fee, lodging, prescheduled meals, et cetera) will be the responsibility of the officer or employee of the court except under extraordinary circumstances.

## **F. Expense Reimbursement Document (Expense Voucher)**

Expense vouchers should be submitted at least once a month but may be submitted more often if desired. Expense voucher forms are available online at:

<https://supremecourt.nebraska.gov/sites/default/files/HR-2-05.pdf>. All expenses should be listed for conferences separately from other monthly travel expenses. Employees and officers must include their NIS number on the expense voucher. The NIS number is shown on paycheck stub information available online.

Expenses should be itemized so that the nature, purpose, and necessity of each item are apparent. Expense vouchers should include the time and place of departure and the time of return to the headquarter city in each instance. All items claimed for reimbursement for any one trip should be included on the same expense voucher.

One officer or employee may be reimbursed for actual expenses incurred on behalf of another officer or employee, such as when two employees sharing a motel room are billed jointly and one officer or employee pays the bill. The officer or employee to be reimbursed should provide the same detailed information on the expense voucher that would have been required if each officer or employee had been billed individually. In all cases, when one officer or employee is requesting reimbursement for expenses of more than one officer or employee, original receipts

should be provided, and the officers or employees' names listed and documents cross-referenced, when applicable. If two officers or employees are billed jointly, but each pays half and each requests reimbursement separately, the documents should be cross-referenced, since one officer or employee usually will not have an original receipt.

Expenses will be paid for officers and employees of the courts and probation only. In cases in which a spouse or other individual accompanies the officer or employee on official business, only the expenses of the officer or employee will be paid. In such cases, lodging and other receipts should indicate the appropriate single person charge.

Original signatures on all expense vouchers are required from both the officer or employee and appropriate supervisor (Division Approval). No stamped signatures will be accepted.

# Information Systems and Security Policy

*(Approved November 22, 2017; replaces the Acceptable Use Policy for Computer and Internet Use and the Electronic Communications Equipment Policy.)*

## I. Intent:

The purpose of the Information Systems and Security Policy is to protect the judicial branch's information technology (IT) resources and to allow for current and future oversight of IT resources, restricting access as needed for security while still promoting the daily ability to conduct business and provide services.

## II. Applicability:

This Information Systems and Security Policy shall apply to all judicial officers and employees of the Nebraska Supreme Court (NSC). Where indicated, this policy shall also apply to contract workers and internship positions. Any judicial officer, employee, intern or contractor (end user) of the judicial branch is also governed by NITC (Nebraska Information Technology Commission) standards, when not in conflict with internal judicial branch policies.

## III. Acceptable Use:

Use of judicial branch equipment and networks shall be prioritized for professional communications and handling of work-related business. Employees can use the equipment for personal use "within reasonable limits," which means it cannot result in loss of work productivity, interfere with official duties or result in additional expense. End users should not have any expectations of privacy regarding personal business conducted on equipment or networks provided through the judicial branch unless protected by state or federal law. All use is subject to applicable state and federal laws and regulations, such as public record laws of the State of Nebraska as well as Supreme Court rules. Routine monitoring of individual end users will not occur however NSC-IT will perform some routine monitoring of overall use of equipment or networks. In the event of reported or suspected violation of this policy, the State Court Administrator, the State Probation Administrator, or their designee may authorize monitoring of usage by a person subject to this policy, including Internet access and e-mail transmission, to be conducted by State of Nebraska Office of the Chief Information Officer (OCIO) or an applicable service provider. Unacceptable uses of judicial branch equipment and networks include, but are not limited to, violation of the privacy of other users and their data; malicious or disruptive use; unsolicited advertising, fund-raising or other for-profit activities;

misrepresentation of the judicial branch; and use of unauthorized software or hardware in violation of license agreements. See also: NITC 7-101: Acceptable Use Policy State Data Communication Network.

## **IV. Access Control:**

### **a. Physical Access**

i. The data center shall only be accessible by the Network Administrator. If a contract worker or anyone else needs to access NSC's servers in the data center the Network Administrator must accompany them. Physical access to the data center shall be granted by smart card credentials and fingerprint scanning of the Network Administrator by the OCIO and building security.

ii. Access to the storage vault(s) used for equipment storage by the NSC-IT (Nebraska Supreme Court Information Technology) Department in the basement of the state Capitol shall be controlled by the Court Administrator's office. The employee (employee, intern or contractor) must have smart card access to the basement of the Capitol and a vault key, or be accompanied by an authorized employee.

iii. Access to the NSC-IT work areas will be secured to ensure the protection of stored computer assets, as well as preventing unauthorized access to any IT workstations and equipment.

iv. NSC-IT will have a smart card and / or key access to all employee work areas before, during and after work hours for emergency IT purposes. NSC-IT will schedule visits ahead of time wherever possible.

v. Devices are available for checkout that allow end users to utilize hardware or software needed to do their job while away from their office. NSC-IT will manage access to and security for these devices. End users are responsible for safekeeping during the period in which they are checked out.

vi. Use of removable media shall be limited to purposes of direct support of work-related functions where other means of secure data transfer are not available. Only removable media issued by NSC-IT shall be used on judicial branch owned or leased equipment. NSC-IT will be responsible for scanning and securing removable media when not in use.

### **b. User Access**

i. The Network Administrator and or NSC-IT is responsible for creating user accounts and accompanying passwords, active directory (AD) structures for different departments and the needed group policies (GPO) to accompany them within the NSCAP (Nebraska Supreme Court Administration and Probation) domain. The state OCIO is responsible for exchange services and all other services and applications it provides and administers support for.

ii. When an employee position is open for hire, the hiring manager must notify the Network Administrator as soon as possible by submitting the approved NSC-IT checklist. This is necessary in order to facilitate procuring the hardware by the employee's start date.

iii. Once an employee has passed a background check and has been formally hired, the manager must then notify NSC-IT by submitting the approved form. Depending upon the needs of the position and requirements of the hiring manager, the new employee will be given access to the NSCAP domain. This will facilitate the creation of AD accounts, creation of a state email account and forwarding of the new employee's information on to other departments for additional program accounts to be created. Employees may be issued state equipment for accessing state systems. Employees will also be given access needed for web applications and necessary software relating to the position.

iv. State issued cellular devices are available upon the approval of the hiring manager assuming the position is eligible for a cellular device. The phone must be requested through the Network Administrator or other designated Communications Coordinators authorized to procure through the OCIO.

v. Personal phones may have state email accounts installed on them but only after the required form is filled out and returned to the Network Administrator, signed by the Court Administrator and Chief Information Officer for the state. See: NITC 5-204: Linking a Personal Portable Computing Device to the State Email System.

vi. Hiring managers must notify the NSC-IT department of any upcoming employee termination/separation. For security reasons, all accounts must be immediately disabled upon any employee leaving his or her position. Any data that is still needed, whether email or network-related, must be transferred or saved by 5 p.m. on the employee's last day. For unplanned separations, the hiring manager must contact NSC-IT immediately.

#### vii. Contractors / Interns

Access for contractors or interns must be requested by the administrator or director of the department under which the systems reside. An AD account and a state email account can be created by NSC-IT at the request of the administrator or director.

#### c. Network Access

i. The Network Administrator is responsible for the NSCAP domain and all servers running within that domain. The Administrator is responsible for the daily upkeep, setup, disaster recovery and usage of these servers. The Administrator must be a part of any planned changes to the NSCAP domain, or usage of the domain by employees or third parties.

ii. The Network Administrator shall be the only one who is allowed to make programmatic changes to the NSCAP servers unless designated otherwise by the Administrator. The NSC-IT department is allowed to access AD for user setup and disabling user accounts along with creating file server shares. The NSC-IT department is also allowed to push software installs and updates over the NSCAP domain to its employees as needed.

iii. The Network Administrator shall utilize AD security event logs to log login and logout times for NSCAP domain access. The Network Administrator will also be responsible for administering the judicial branch's Mobile Device Management (MDM) solution for all state



purchased mobile devices.

iv. The state OCIO department is responsible for VPN creation, upkeep and usage monitoring for all judicial branch employees, contractors and interns.

d. Computer Access

i. Only NSC devices with NSCAP user accounts shall be allowed to log onto the NSCAP domain. No other devices will have access to shared drives or applications residing on the NSCAP domain or VPN access to the NSCAP domain.

ii. User accounts will use ID's of employees' first initial of their first name and their whole last name. If this user ID is already taken, a middle initial will be used after the first initial of the first name. The password will conform to minimum password requirements. See NITC 8-302 Minimum Password Configuration. NSC-IT will not override these requirements for any employee.

iii. All judicial branch employees with system administrative credentials and contractors must use the state's VPN solution with dual authentication.

e. Application Access

i. All computers assigned from the NSC-IT department will have an operating system and basic software package that will allow employees to perform all necessary job responsibilities. Each office shall have software to fit their specific needs.

ii. If the application is controlled by the NSC-IT department, they will furnish the username and password and be in charge of resetting passwords. If the application is controlled by the individual departments, that department must appoint a person to handle usernames and passwords.

iii. Terminated end users must have their application access removed within 3 calendar days by the responsible department.

## **V. Procurement:**

a. The State Court Administrator, the State Probation Administrator or his or her designee, has the authority to approve contracts for the purchase or lease of electronic communications devices, and the accompanying services under which the Administrative Office of the Courts and Probation is the official "customer" to be billed. All purchases/leases of this type of equipment/services will be made through NSC-IT or the OCIO.

b. The judicial branch may provide employees with computer equipment and appropriate licensed software for business use. The hiring manager is responsible for ensuring that purchase of any software and/or hardware for use by an employee conforms to the needs of the position. Hiring managers must follow procedures for requesting hardware/software through NSC-IT. Technology provided by the judicial branch for use in county courthouses will follow a set of published standards.

- c. The judicial branch may provide employees with mobile devices with a data plan for use in conducting official business outside the workplace when there is a significant business-related reason for doing so. Hiring managers must follow procedures for requesting mobile devices through NSC-IT.
- d. The judicial branch will only procure electronic payment services, either online or point-of-sale, that have been approved through the State of Nebraska's contract process. These contracts shall ensure that the provider is fully PCI-DSS compliant and is subject to annual reviews of compliance status.
- e. It is best practice when dealing with IT services to negotiate a Service Level Agreement (SLA). Be sure to keep the following points in mind when negotiating the SLA. Have the SLA reviewed by our legal counsel.
  - i. Full description of all services provided
  - ii. Responsibilities of all parties involved
  - iii. Ownership of data / programing code
  - iv. Uptime requirements

## **VI. Data Protection and Destruction:**

- a. Network drive storage is provided for court employees with backup protection and disaster recovery for work-related data storage.
- b. All data created and or stored on state networks, computers, peripherals or otherwise is property of the Supreme Court.
- c. Any confidential or restricted data saved to the file server needs to be made a part of a data inventory maintained by NSC-IT. Examples include Social Security numbers, individual health information, financial information, et cetera. See NITC 8-902 Data Classification Categories.
- d. Restricted and confidential data should not be transferred unless encrypted.
- e. Data that is past its retention period or that is no longer used or needed should be deleted in a timely manner. Hiring managers must inform NSC-IT upon an employee's separation from the judicial branch on whether local data, emails, and network data can be purged, or must be saved to another location.
- f. As physical data storage media such as hard drives, thumb drives, DVD's / CD's, et cetera, wear out, they must be physically destroyed by NSC-IT.

## **VII. Employee Responsibilities:**

- a. It is the responsibility of all employees to follow the Information Systems and Security Policy. All judicial branch employees must also review IT security training materials each year to maintain compliance.
- b. All employees are responsible for being security minded when dealing with passwords, hardware and state data. Passwords shall not be written down. Encrypted password keepers and training on how to use them can be provided by NSC-IT.
- c. Employees should only login with their own credentials to any network or application. Sharing of login credentials is not allowed.
- d. When an employee leaves his or her desk or computer, the employee will lock the device (Win+L).
- e. An employee who is assigned technology equipment is responsible for safeguarding the equipment and controlling its use. Any employee whose equipment is mislaid or stolen should immediately report the loss or theft of such equipment to his or her supervisor and to the NSC-IT for proper incident reporting. If loss or damage of judicial branch owned equipment was caused by negligence on the part of the employee, the cost to replace or repair the item may be passed on to the employee. Upon separation from judicial branch employment, the employee is required to release any assigned equipment back to hiring manager or supervisor.
- f. An employee who detects malware or any other compromise of the employee's device should immediately make a report to NSC-IT for proper incident reporting.
- g. Employees will ensure that all removable media checked out to them will be secured at all times. Once an item of removable media has been used on a device not owned or leased by the judicial branch, it must be returned to NSC-IT for security scanning. Loss or theft of any item of removable media must be reported immediately to an employee's supervisor and NSC-IT.
- h. Employees/contractors must utilize VPN whenever they are not directly connected to the state network. VPN must be used on any unsecured or public connection.
- i. All judicial branch employees using state issued mobile devices must password protect the devices with a minimum of a 4-digit pin number. Stronger types of access control such as a longer password, thumbprint recognition are also acceptable. Personal mobile devices used to access state email must also adhere to the above guidelines.

## **VIII. Remedial Action:**

Remedial action for a violation of this policy may include disciplinary proceedings against the individual or individuals responsible, including termination of employment or reporting to the appropriate disciplinary authority. Criminal activity performed using any judicial branch device or system can result in criminal investigation and/or prosecution.

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## APPENDIX 1

### **Judicial Branch Information Technology Standard Acceptable Use of Information Technology Resources Policy**

#### **1.0 Purpose and Benefits**

Appropriate organizational use of information and information technology (IT) resources and effective security of those resources require the participation and support of the organization's workforce (users). Inappropriate use exposes the organization to potential risks, including virus attacks, compromise of network systems and services, and legal issues.

#### **2.0 Authority**

Neb. Ct. R. § 1-1201 et seq. requires compliance with this Appendix.

#### **3.0 Scope**

This policy applies to users of the Judicial Branch's (Branch) information or physical infrastructure regardless of its form or format, created or used to support the Judicial Branch for the State of Nebraska. It is the user's responsibility to read and understand this policy and to conduct activities in accordance with its terms. In addition, users must read and understand the organization's Information Security Policy and its associated standards.

#### **4.0 Information Statement**

Except for any privilege or confidentiality recognized by law, individuals have no legitimate expectation of privacy during any use of the Branch IT resources or in any data on those resources. Any use may be monitored, intercepted, recorded, read, copied, accessed, or captured in any manner, including in real time, and used or disclosed in any manner by authorized personnel without additional prior notice to individuals. Periodic monitoring will be conducted of systems used, including but not limited to: all computer files; and all forms of electronic communication (including email, text messaging, instant messaging, telephones, computer systems and other electronic records). In addition to the notice provided in this policy, users may also be notified with a warning banner text at system entry points where users initially sign on about being monitored and may be reminded that unauthorized use of the organization's IT resources is not permissible.

The Branch may impose restrictions, at the discretion of the Supreme Court, on the use of a particular IT resource. For example, the Branch may block access to certain websites or services not serving legitimate business purposes or may restrict user ability to attach devices to the Branch's IT resources (e.g., personal USB drives, phones, etc.).

Users accessing the organization's applications and IT resources through personal devices must only do so with prior approval or authorization from the Branch.

#### **4.1 Acceptable Use**

All uses of information and information technology resources must comply with Branch policies, standards, procedures, and guidelines, as well as any applicable license agreements and laws, including federal, state, local, and intellectual property laws.

Consistent with the foregoing, the acceptable use of information and IT resources encompasses the following duties:

- Understanding the baseline information security controls necessary to protect the confidentiality, integrity, and availability of information;
- Protecting Branch information and resources from unauthorized use or disclosure;
- Protecting personal, private, sensitive, or confidential information from unauthorized use, disclosure, or destruction;
- Observing authorized levels of access and utilizing only approved IT technology devices or services; and
- Immediately reporting suspected information security incidents or weaknesses to the appropriate manager and the Information Security Officer (ISO)/designated security representative. In certain instances, security incidents may need to be reported to local law enforcement. For example, if a laptop is stolen, the Branch user may be asked to file a police report.

#### **4.2 Unacceptable Use**

The following list is not intended to be exhaustive, but is an attempt to provide a framework for activities that constitute unacceptable use. Users, however, may be exempted from one or more of these restrictions during their authorized job

responsibilities, after approval from division or Branch management, in consultation with organization IT staff (e.g., storage of objectionable material in the context of a disciplinary matter).

Unacceptable use includes, but is not limited to, the following:

- Unauthorized use or disclosure of personal, private, sensitive, and/or confidential information;
- Unauthorized use or disclosure of Branch information and resources;
- Distributing, transmitting, posting, or storing any electronic communications, material, or correspondence that is threatening, obscene, harassing, pornographic, offensive, defamatory, discriminatory, inflammatory, illegal, or intentionally false or inaccurate, except when the material is part of court proceedings;
- Attempting to represent the Branch in matters unrelated to official authorized job duties or responsibilities;
- Connecting Information Technology systems or devices not specifically purchased or authorized by the Branch's Chief Information Officer (CIO) to the Branch's local or remote network or any IT resource. This includes, but is not limited to, software applications, software as a service, all external media (i.e., thumb drives, external hard drives, cameras), and all hardware such as PCs, laptops, mobile computing devices, phones, scanners, printers, and "smart devices";
- Installing, downloading, or running software that has not been approved following appropriate security, legal, and/or IT review in accordance with organizational policies. Use of pirated or illegally obtained software on any Branch information system is strictly prohibited.
- Connecting to commercial email systems (e.g., Gmail, Hotmail, Yahoo) without prior management approval (organizations must recognize the inherent risk in using commercial email services as email is often used to distribute malware);
- Using an organization's IT resources to circulate unauthorized solicitations or advertisements for non-Branch purposes, including religious, political, or not-for-profit entities;

- Providing unauthorized third parties, including family and friends, access to the Branch's IT information, resources, or facilities;
- Using Branch IT information or resources for commercial or personal purposes, in support of "for-profit" activities or in support of other outside employment or business activity (e.g., consulting for pay, business transactions);
- Propagating chain letters, fraudulent mass mailings, spam, or other types of undesirable and unwanted email content using Branch IT resources;
- Disabling, uninstalling, or otherwise circumventing Branch or third-party IT security controls;
- Disabling or uninstalling security software, settings, or configurations on Branch owned equipment; and
- Peer-to-Peer (P2P) software/service connections (where a computer or server acts as a sharing device for users outside the Branch's network) are strictly prohibited.

#### **4.3 Occasional and Incidental Personal Use**

Occasional, incidental, and necessary personal use of IT resources is permitted, provided such use: is otherwise consistent with this policy; is limited in amount and duration; and does not impede the ability of the individual or other users to fulfill the organization's responsibilities and duties, including but not limited to, extensive bandwidth, resource, or storage utilization. Exercising good judgment regarding occasional and incidental personal use is important. The Branch may revoke or limit this privilege at any time.

#### **4.4 Individual Accountability**

Individual accountability is required when accessing all IT resources and Branch information. Everyone is responsible for protecting against unauthorized activities performed under their user ID. This includes locking your computer screen when you walk away from your system and protecting your credentials (e.g., passwords, tokens, or similar technology) from unauthorized disclosure. Credentials must be treated as confidential information and must not be disclosed or shared.

To the extent possible, computer monitors will be positioned to eliminate viewing by unauthorized personnel. When computer monitors cannot be positioned to

eliminate viewing by unauthorized personnel, a privacy screen, which allows viewing only from direct line of site, should be used.

Branch users shall ensure any IT related work or maintenance performed on any computing device, system, or network is completed by authorized Branch IT personnel. Express approval from an authorized Branch IT employee is required prior to removing any stationary computing components and should not be removed without the express approval of the CIO. Branch users are expected to notify their immediate supervisor of anyone not complying with this procedure.

#### **4.5 Restrictions on Off-Site Transmission and Storage of Information**

Users must not transmit restricted organization, nonpublic, personal, private, sensitive, or confidential information to or from personal email accounts (e.g., Gmail, Hotmail, Yahoo) or use a personal email account to conduct Branch business unless explicitly authorized. Users must not store restricted organizational, nonpublic, personal, private, sensitive, or confidential information on a nonorganizational issued device or with a third-party file storage service that has not been approved for such storage by the organization.

Devices that contain organizational information must be attended at all times or physically secured and must not be checked in transportation carrier luggage systems.

#### **4.6 User Responsibility for IT Equipment**

Users are routinely assigned or given access to IT equipment in connection with their official duties. This equipment belongs to the Branch and must be immediately returned upon request or at the time an employee is separated from the organization. Users may be financially responsible for the value of equipment assigned to their care if it is not returned to the organization. Should IT equipment be lost, stolen, or destroyed, users are required to provide a written report of the circumstances surrounding the incident. Users may be subject to disciplinary action that may include repayment of the replacement value of the equipment. The Branch has the discretion to not issue or re-issue IT devices and equipment to users who repeatedly lose or damage IT equipment.

#### **4.7 User Responsibility for Electronic Communication**

A. Judicial Branch email shall be used for authorized Branch purposes. Branch users must exercise common sense, good judgment, and propriety in using the Branch's electronic communication technologies.



B. All Branch users shall use only a Judicial Branch issued email address and account when conducting Branch business. Use of personal email accounts, accounts of other governmental subdivisions, or email addresses appearing to be for judicial branch purposes using a nonbranch issued email account are strictly prohibited by the Nebraska Supreme Court.

C. Branch users should not expect privacy or confidentiality when using a Branch issued email account and/or Branch email system(s). For technical issues, investigative purposes, or public records requests, Branch email accounts or system(s) may be subject to review without notice. Such technical issues or investigations include, but are not limited to, email or email account restoration, troubleshooting email client issues (i.e., Microsoft Outlook), IT security investigations, Human Resource investigations, and/or law enforcement investigations. Such reviews will be handled in accordance with appropriate policies and laws. In addition, email may be subject to disclosure as part of a public records request under Neb. Rev. Stat. § 84-712 et seq.

D. Electronic mail messaging shall be used in accordance with the following guidelines:

1. Auto-forwarding of email messages to addresses outside the Branch network is strictly prohibited.
2. When emails contain sensitive Branch data, emails must be appropriately encrypted using Microsoft Outlook encryption methods.
3. Misrepresenting, obscuring, or suppressing a user's identity in the "From:" line of an email message or information system is prohibited. The username, email address, organizational affiliation, and related information included with an email message or posting must reflect the actual originator of the message or posting. This does not include deleting information within the body of an email when replying or forwarding information.
4. To ensure the integrity of the Branch's email communication system, employees shall not intercept or assist in intercepting email communication unless authorized to do so by the Branch CIO.
5. Message Content – All messages shall be conducted in a professional manner and the messaging shall not:

- a. contain profanity, obscenities, or derogatory remarks;
  - b. contain obscene, pornographic, or sexually suggestive materials;
  - c. be used to discriminate against any person or group on the basis of race, national origin, gender, age, sexual orientation, religion, socioeconomic status, or disability, or as discrimination is defined in other statutes and rules governing Branch users;
  - d. be used to harass and/or threaten others;
  - e. be used to intimidate others or to interfere with a person's ability to perform his or her job duties;
  - f. involve the creation and exchange of advertisements, solicitations, chain letters, or other unsolicited email;
  - g. involve the creation and exchange of information in violation of any copyright laws;
- or
- h. be used to promote personal, political, and/or self-interests.

The restrictions above do not prohibit Branch users from alerting supervisors or Branch IT of emails containing prohibited content under the above sections.

E. Care should be taken interacting with email. Branch users should carefully examine emails before clicking on links, opening attachments, or responding. If the email message looks suspicious, the Branch user should not interact with the message and report it as Phishing in Outlook. The message will be moved to the user's deleted items. If the Branch user continues to receive suspicious email from the sender, the local IT Support Technician should be contacted to provide necessary information to the Branch's ISO.

F. It is necessary for authorized Branch IT staff to use software to monitor the activity of user IDs. It may also be necessary for technical support personnel to review the content of an individual employee's communications during problem resolution, or to ensure the ongoing availability and reliability of the email system(s). Under no circumstances, however, may technical support personnel review the content of an individual employee's communications except to enforce provisions of this policy.

G. Branch IT security personnel is distinct from technical support personnel and has been authorized by the Nebraska Supreme Court to review the content of Branch user's communications as necessary and appropriate for purposes of preventing cyber security threats and incidents.

#### **4.8 Use of Social Media**

The use of public social media sites to promote Branch activities requires written preapproval from the Administrative Office of the Courts and Probation (AOCP).

Approval is at the discretion of the AOCPP and may be granted upon demonstration of a business need, and a review and approval of service agreement terms by Branch's Counsel's Office. Final approval by the AOCPP should define the scope of the approved activity, including, but not limited to, identifying approved users.

Unless specifically authorized, the use of Branch email addresses on public social media sites is prohibited. In instances where users access social media sites on their own time utilizing personal resources, they must remain sensitive to expectations that they will conduct themselves in a responsible, professional, and secure manner with regard to references to the Branch and staff. These expectations are outlined below.

#### A. Use of Social Media Within the Scope of Official Duties

The AOCPP, or designee, must review and approve the content of any posting of public information, such as blog comments, tweets, video files, or streams, to social media sites on behalf of the Branch. However, AOCPP approval is not required for postings to public forums for technical support, if participation in such forums is within the scope of the user's official duties, has been previously approved by his or her supervisor, and does not include the posting of any sensitive information, including specifics of the IT infrastructure. In addition, AOCPP approval is not required for postings to private, Branch-approved social media collaboration sites (e.g., Microsoft SharePoint external sites). Blanket approvals may be granted, as appropriate.

Accounts used to manage the organization's social media presence are privileged accounts and must be treated as such. These accounts are for official use only and must not be used for personal use. Passwords of privileged accounts must follow information security standards, be unique on each site, and must not be the same as passwords used to access other IT resources.

#### B. Guidelines for Personal Use of Social Media

Staff should be sensitive to the fact that information posted on social media sites clearly reflects on the individual and may also reflect on the individual's professional life. Consequently, staff should use discretion when posting information on these sites and be conscious of the potential perceptions of and responses to the information. It is important to remember that once information is posted on a social media site, it can be captured and used in ways not originally intended. It is nearly impossible to retract, as it often lives on in copies, archives, backups, and memory cache.

Users should respect the privacy of the Branch's staff and not post any identifying information of any staff without permission (including, but not limited to, names, addresses, photos, videos, email addresses, and phone numbers). Users may be held liable for comments posted on social media sites.

If a personal email, posting, or other electronic message could be construed to be an official communication, a disclaimer is strongly recommended. A disclaimer might be: "The views and opinions expressed are those of the author and do not necessarily reflect those of the Branch."

Users should not use their personal social media accounts for official business, unless specifically authorized by the Branch. Users are strongly discouraged from using the same passwords in their personal use of social media sites as those used on Branch devices and IT resources, to prevent unauthorized access to resources if the password is compromised.

## **5.0 Compliance**

This policy shall take effect upon publication. Compliance is expected with all enterprise policies and standards. Policies and standards may be amended at any time upon approval of the Nebraska Supreme Court.

If compliance with this standard is not feasible or technically possible, or if deviation from this policy is necessary to support a business function, entities shall request an exception through the Information Security Officer's exception process.

## **6.0 Acknowledgment**

A. Branch users who require or need to establish access to Branch information systems shall read, review, and understand the Information Systems Security Rule and Information Systems Security Policy.

B. Branch users shall as a condition of access to any Branch information system sign an Acknowledgment of the Information Systems and Security Rule and Policy form, found as Appendix 2 to Neb. Ct. R. § 1-1201 et seq.

## 7.0 Revision History

This policy shall be reviewed at least once every year to ensure relevancy.

Date	Description of Change	Reviewer

## APPENDIX 2

### Nebraska Judicial Branch Acknowledgment

Pursuant to Neb. Ct. R. § 1-1201(C) and as directed by the Nebraska Supreme Court, I acknowledge that I have received a copy of and read the Information Systems and Security Rule and the Acceptable Use of Information Technology Resources Policy. I acknowledge the following:

1. I understand that when I use any Branch information system, I have NO expectation of privacy in any Branch records that I create or in my activities while accessing or using the Branch's information systems.
2. I understand that the Nebraska Supreme Court may direct the State Court Administrator, Probation Administrator, or the Chief Information Officer to review my conduct or actions without notice, concerning Branch information and information systems, and take appropriate action to protect the Branch's information systems from threats, vulnerabilities, and data loss, if warranted.
3. I understand that refusal to sign the Acknowledgment of the Information Systems and Security Rule and Policy may have an adverse impact on my access to Judicial Branch Information Systems as directed by the Nebraska Supreme Court.

#### **Acknowledgment and Acceptance**

I acknowledge that willful violation of Neb. Ct. R. § 1-1201 et seq. and/or the Judicial Branch Information Systems and Security Rule and Policy may cause the Nebraska Supreme Court to direct any or all of the following:

1. Loss of access to information technology systems, networks, hardware, and /or software;
2. Reporting of such violation to any disciplinary authority as directed by the Nebraska Supreme Court;
3. Disciplinary action if I am an employee covered by the Nebraska Supreme Court Personnel Policies and Procedures;
4. Termination of contract;
5. Reporting of such violation to law enforcement, if a criminal act; and/or
6. Any other action the Nebraska Supreme Court deems advisable to protect the Judicial Branch's Information Systems.

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Print or type your full name

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Signature

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Title or job description

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Location of employment

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Date