

Nebraska

Nebraska Enacts Mini-WARN Act

On April 14, 2026, Nebraska enacted the [Nebraska Worker Adjustment and Retraining Notification Act](#) (Act), which requires covered employers to give 90 days' advance notice prior to a mass layoff or business closing. The Act takes effect on **July 18, 2026**.

Overview of the Act

Employers with **100 or more full-time employees** (i.e., employees employed for an average of 20 or more hours per week and for six or more of the preceding 12 months, unless subject to a collective bargaining agreement that adopts a different definition of full-time employees) must provide at least **90 days' advance notice** to affected employees, their representatives and the Nebraska Department of Labor (NDOL) prior to:

- **Business closings**—A permanent or temporary shutdown of a single employment site of one or more facilities or operating units that results in an employment loss for 100 or more full-time employees; and
- **Mass layoffs**—A reduction in force not due to a business closing that results in an employment loss of 100 or more full-time employees in a 30-day period at a single employment site.

Employment loss means termination (other than for cause, voluntary separation or retirement), a layoff exceeding six months or a reduction in hours of more than 50% in each month of a six-month period. It does not include a business closing or mass layoff that is the result of relocation or consolidation, where the employer offers to transfer the employee to a different site within reasonable commuting distance with no more than a six-month break. All employment losses in a 90-day period are aggregated to trigger the notice requirement unless the employer demonstrates they are the result of separate and distinct actions and causes.

Notice Contents

Notice must be in written form and contain:

- The name and address of the affected site and contact information of a company official;
- A statement as to whether the action is temporary or permanent (and, if the entire business is to be closed, a statement to that effect);
- The expected date of the first employment loss and schedule of losses;

Highlights

April 14, 2026

Nebraska enacts the Act to require employers to provide 90 days' advance notice prior to a mass layoff or business closing.

July 18, 2026

The Act takes effect.

- Affected job titles and employee names (and, for notices to the NDOL, employee addresses); and
- Copies of employee handbooks, personnel policies and employment-related policies applicable to the affected employees or a statement identifying the online location where such documents may be accessed.

The notice may also include additional information useful to employees (e.g., information about available dislocated worker assistance and, if the action is temporary, the estimated duration if known). The notice must be given by any reasonable method of delivery designed to ensure receipt. Employers must also post the notice in a conspicuous location in the languages spoken by at least 5% of the employer's workforce.

Additional notice is required if the date of the closing or layoff is extended beyond the date announced in the notice.

Exceptions

Employers are not required to provide notice if:

- The layoff or closing is due to unforeseeable business circumstances;
- A natural disaster occurred at the time notice would have been required; and
- The employer was actively seeking capital or business that would have avoided the business closing and reasonably and in good faith believed providing notice would have precluded them from obtaining the capital or business. This exception applies to business closings only.

For each of the exceptions above, the employer must provide a statement explaining the reduced notice period.

Additionally, the notice period may be reduced by the number of days for which severance payments or wages in lieu of notice are paid to the employee during the notice period. Such amounts must be at least equivalent to the regular pay the employee would earn for workdays in the notice period.

Penalties

Employers who fail to provide the required notice will be subject to a civil penalty of up to \$100 per day of the violation.

Employer Takeaways

While the Act is similar to the federal Worker Adjustment and Retraining Notification (WARN) Act (which also imposes notice requirements in the event of mass layoffs and business closings), it imposes some different requirements. Therefore, Nebraska employers should carefully consider their state and federal legal obligations prior to conducting any business closings or mass layoffs on or after the effective date.