

Updated for 2024 Legislative session.

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 15 amends provision of the Wage and Hour Act to allow employers to pay a youth minimum wage to an employee who is at least fourteen (14) years of age, but no more than seventeen (17) years of age. The youth minimum wage shall be \$9.00 per hour through December 31, 2023. For calendar year 2024, the minimum wage is established at \$9.25 per hour. The minimum wage for such employees in calendar year 2025 increases to \$9.50 per hour. Beginning January 1, 2026, the minimum wage is raised to \$10 per hour.

Section 2 allows employers to pay new employees who are at least eighteen (18) years of age, but under twenty (20) years of age, who are not seasonal or migrant workers, a training wage. The training wage minimum is set at \$9.25 per hour through December 31, 2024. The rate increases to \$9.50 per hour for calendar year 2024, \$9.75 per hour for calendar year 2025, and \$10.00 per hour for calendar year 2026. Beginning January 1, 2027, a rate of seventy-five percent (75%) of the minimum wage rate that would otherwise be applicable under section 48-1203 shall be used.

No fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: <b>15</b>	AM:	AGENCY/POLT. SUB: <b>Dept. of Administrative Services</b>	
REVIEWED BY: Kimberly Burns	DATE: 12/13/2023	PHONE: (402) 471-4171	
COMMENTS: The Department of Administrative Services' assessment of no fiscal impact from LB 15 appears reasonable.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: <b>15</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Labor</b>	
REVIEWED BY: Kimberly Burns	DATE: 12/12/2023	PHONE: (402) 471-4171	
COMMENTS: The Nebraska Department of Labor's assessment of no fiscal impact from LB 15 appears reasonable.			

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 15**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services

Prepared by: <sup>(3)</sup> Dan Birdsall Date Prepared: <sup>(4)</sup> 12/4/2023 Phone: <sup>(5)</sup> 402-471-4106

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB 15 amends the Wage and Hour Act by prescribing minimum student-learner and training wages for youth.

According to the definitions in Section 48-1202 of the Wage and Hour Act, the state does not fall under the definition of "Employer". Therefore, the state is not covered by the Act and is not impacted directly by these changes.

There is no fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

**2024**

**LB<sup>(1)</sup> 15**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Labor

Prepared by: <sup>(3)</sup> Rea Easton

Date Prepared: <sup>(4)</sup> 12/10/2023

Phone: <sup>(5)</sup> 402-416-6809

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate: There is no fiscal impact to the Nebraska Department of Labor for LB 15.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____