

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB271 changes the definition of wages under the Nebraska Wage Payment and Collection Act. As currently defined, wages includes fringe benefits. In LB271 wages would include fringe benefits if so determined by policy or by agreement of the employer. Also, the employer may determine by policy or agreement:

1. the terms, conditions, and limitations under which fringe benefits are administered,
2. whether of under what conditions or limitations fringe benefits may be payable to the employee upon termination,
3. fringe benefits may not be altered unless the employer has given reasonable notice.

The fiscal impact is dependent upon the number of employers that would change their current policies regarding the conditions or limitations under which fringe benefits are administered and may be payable to the employee upon termination as a result of this legislation.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Joe Wilcox	DATE	1/26/07	PHONE	471-2526
COMMENTS					
COMMISSION OF INDUSTRIAL RELATIONS: No basis to dispute agency analysis.					
DEPARTMENT OF LABOR: Concur with agency analysis.					
UNIVERSITY OF NEBRASKA: No basis to disagree with University of Nebraska conclusions.					
CITY OF LINCOLN/FINANCE DEPARTMENT: No basis to dispute City of Lincoln analysis.					
CITY OF OMAHA: No basis to disagree with City of Omaha assertions.					