



13924 GOLD CIRCLE
 OMAHA, NEBRASKA 68144
 ADMIN@SODOROLAW.COM
 SODOROLAW.COM
 TEL: 402.504.9346 FAX: 402.932.1662

WORKERS'
 COMPENSATION
 BENEFITS
 NEBRASKA 2026

BODY PART AFFECTED	WEEKS PAYABLE
Disability, Body as a Whole	300
Shoulder/Arm*	225
Hand	175
Leg**	215
Foot	150
Eye	125
Loss of Hearing in One Ear	50
Ear	25
Nose	50
Thumb	60
First Phalange of Thumb	30
Half of First Phalange of Thumb	15
First Finger (Index)	35
First Phalange of First Finger	17.5
Half of First Phalange of First Finger	8.75
Second Finger (Middle)	30
First Phalange of Second Finger	15
Half of First Phalange of Second Finger	7.5
Third Finger (Ring)	20
First Phalange of Third Finger	10
Half of First Phalange of Third Finger	5
Fourth Finger (Little)	15
First Phalange of Fourth Finger	7.5
Half of First Phalange of Fourth Finger	3.75
Great Toe	30
First Phalange of Great Toe	15
Any Other Toe	10
First Phalange of Any Other Toe	5

*Injury between elbow and hand considered hand, requiring conversion of arm rating to hand rating.
 **Injury between knee and foot considered foot, requiring conversion of leg rating to foot rating.

SCHEDULED INJURED PPD EXAMPLE:

Date of Accident	1/01/20
Upper Extremity	225 weeks
Percent of Disability	10%
Average Weekly Wage	\$600.00
Compensation Rate	\$400.00 (\$600.00 x 2/3)
PPD Weeks Owed (225 wks. x 0.10)	22.5 weeks
Total PPD Owed	\$9,000.00 (22.5 wks. x \$400.00)

BODY AS A WHOLE PPD EXAMPLE:

Body as a Whole	300 weeks
Loss of Earning Capacity	35%
Average Weekly Wage	\$600.00
Compensation Rate	\$400.00 (\$600.00 x 2/3)
Total Weeks Indemnity Paid	25 weeks
Calculation	(275 x \$400 x 0.35)
Total PPD Owed	\$38,500.00

MAXIMUM WEEKLY BENEFITS	
DATES	RATE
1/01/26 to Present	\$1,166.00
1/01/25 to 12/31/25	\$1,130.00
1/01/24 to 12/31/24	\$1,094.00
1/01/23 to 12/31/23	\$1,029.00
1/01/22 to 12/31/22	\$983.00
1/01/21 to 12/31/21	\$914.00
1/01/20 to 12/31/20	\$882.00
1/01/19 to 12/31/19	\$855.00
1/01/18 to 12/31/18	\$831.00
1/01/17 to 12/31/17	\$817.00
1/01/16 to 12/31/16	\$785.00
1/01/15 to 12/31/15	\$761.00

WEEKS EXPRESSED AS A DECIMAL	
1/7	0.14
2/7	0.29
3/7	0.43
4/7	0.57
5/7	0.71
6/7	0.86

MILEAGE RATE	
DATES	RATE
1/01/26 to Present	\$0.725
1/01/25 to 12/31/25	\$0.700
1/01/24 to 12/31/24	\$0.670
1/01/23 to 12/31/23	\$0.655
7/01/22 to 12/31/22	\$0.625
1/01/22 to 6/30/22	\$0.585
1/01/21 to 12/31/21	\$0.560
1/01/20 to 12/31/20	\$0.575
1/01/19 to 12/31/19	\$0.580
1/01/18 to 12/31/18	\$0.545
1/01/17 to 12/31/17	\$0.535
1/01/16 to 12/31/16	\$0.540
1/01/15 to 12/31/15	\$0.575
1/01/14 to 12/31/14	\$0.560

Scheduled Injuries - calculated by the number of weeks by each specific scheduled member multiplied by impairment rating, paid at 2/3 of Average Weekly Wage. NO credit for weeks of TTD which have been paid.

Whole Body Injuries - computed on basis of Loss of Earning Capacity, paid over 300 weeks. Credit for Temporary Total Disability weeks paid (if 25 weeks of TTD were paid prior to MMI, then only 275 weeks [300 weeks - 25 weeks] are owed for PPD).

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WORKERS'
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COMPENSABILITY

ACCIDENT OR INJURY

An injury is defined as one which has arisen out of and in the course of his or her employment. An injury is only compensable when the injury arises from an accident or occupational disease.

The accident requirement is satisfied if the cause of the injury was of accidental character or the effect was unexpected or unforeseen, and happened suddenly and violently.

An injury is deemed to "arise out of" the employment when the injury resulted from the risks arising within the scope of the employee's job. The term "in the course of" employment refers to the time, place, and circumstances surrounding the accident.

CALCULATING BENEFITS

The basis for most benefits in the Nebraska Workers' Compensation system is the compensation rate. The compensation rate is a function of the employee's Average Weekly Wage ("AWW"), pursuant to Neb. Rev. Stat. §48-121. The AWW is calculated based on the twenty-six (26) weeks of wages prior to the date of injury. All of the employee's wages earned during the twenty-six (26) week period are totaled and then divided by twenty-six (26) to determine the employee's AWW.

As a general rule, the compensation rate is two-thirds (2/3) of the employee's AWW as of the date of injury up to the statutory maximum amount, which is adjusted each year.

TYPES OF BENEFITS

TEMPORARY TOTAL DISABILITY

Temporary Total Disability ("TTD") benefits are those paid to an employee if the employee is unable to work while they are recovering from an injury, or if the employer is unable to accommodate work restrictions assigned by the treating physician. The benefits are payable until the employee returns to work or reaches Maximum Medical Improvement ("MMI").

IMPORTANT CONSIDERATIONS

- An employee is entitled to benefits while undergoing physical or medical rehabilitation, or vocational rehabilitation.

PERMANENT TOTAL DISABILITY

Under the Nebraska Workers' Compensation Law, the term "total disability" means that a worker cannot earn wages in the same or similar work that he or she was trained for, or earn wages for any other kind of work which a person or their mentality and attainments could do.

IMPORTANT CONSIDERATIONS

- Permanent Total Disability ("PTD") is owed to the employee for life, paid on a weekly basis.
- A lump-sum settlement is allowed based on the present value of the PTD award.
- Lump sum settlements for PTD awards need to be filed with and approved by the Court.

PERMANENT PARTIAL DISABILITY

Permanent Partial Disability ("PPD") is a disability that is permanent in nature and partial in degree. This disability must be demonstrated and certified by a physician, and based upon a reasonable degree of medical certainty.

PPD is calculated in Nebraska using a three-variable equation:

$$[\text{Compensation Rate}] \times [\text{Number of Weeks for Body Part Affected}] \times [\text{Percentage of Disability}] = \text{Total Award of Permanent Partial Disability Benefits}$$

IMPORTANT CONSIDERATIONS

- Weekly benefits are allowed up to the maximum weekly benefit specified by statute, and varies per year.
- A credit is imposed for benefits paid for total disability followed by partial disability.
- Lump-sum settlements are permitted, but may need to be filed and approved by the Court in some situations.

DEATH BENEFITS

ELIGIBILITY FOR DEATH BENEFITS

After the death of an employee who suffered a work-related injury, the employee's widow(er) and/or dependent children may become entitled to benefits.

THE EXTENT OF DEATH BENEFITS

In typical situations, the surviving spouse is entitled to benefits for his or her lifetime, or until he or she remarries, at which time he or she will receive two (2) years of benefits in a final lump sum payment.

Minor children are entitled to a percentage of death benefits until they reach nineteen (19) years of age, or twenty-five (25) years of age if enrolled full-time in an educational capacity, or if the child is physically or mentally incapable of self-support.

The employer is responsible to pay up to \$11,600.00 in reasonable burial expenses as specified by statute, and varying by year.

IMPORTANT CONSIDERATIONS

- Death benefits should be paid weekly to the surviving spouse and/or dependents.
- Lump sum settlements are allowed if filed with and approved by the Nebraska Workers' Compensation Court.