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**FILED**  
SECRETARY OF STATE  
JAN 19 93 003627

TITLE 219 - DEPARTMENT OF LABOR

CHAPTER 7 - DEDUCTION FOR RETIREMENT PENSION

001. This chapter is adopted pursuant to Neb. Rev. Stat. §48-607 and §48-628.
002. Payments from employee/employer contributory retirement systems of a base period or chargeable employer are deductible in an amount equal to the percent of employer contribution.
- A. When evidence is presented documenting employee/employer contributions, the weekly deductible pension shall be that amount which represents only the employer's percentage of the total weekly pension amount.
- B. In the absence of evidence of employer/employee contributions, all employee/employer contributory retirement systems of a base period or chargeable employer shall be deemed to be fifty percent employee financed.
003. Employer-only contributory retirement systems maintained by a base period or chargeable employer are deductible based upon one-hundred percent of the claimant's pension.
004. Pension deductions will be made for any week with respect to which a claimant is receiving or has received a pension payment. A lump sum payment shall be prorated and deductions made in an amount reasonably attributed to each week.

APPROVED

JAN 14 1993

*E. S. J. W*

**APPROVED**  
DON STENBERG  
ATTORNEY GENERAL

NOV 17 1992

BY *[Signature]*  
Assistant Attorney General

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