STATE AND TERRITORIAL SUPPORT FOR NATIONAL GUARD AND REGULAR MILITARY MEMBERS AND THEIR FAMILIES

A Report by the
National Governors Association

With the Support of the
Office of the Deputy Under Secretary of Defense
(Military Community and Family Policy)

July 11, 2005

State Support of National Guard and Reserve and the Regular Military Members and Families

State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
Alabama National Guard and Reserve (NG &R) Members: 28,193 Spouses: 14,610 Children: 24,510	• Receive pay difference between military pay and state salary	• Operation Family Shield for Operation Nobel Eagle (ONE), Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF): refunds and waivers of tuition, scholarships for members, spouses and children (2003/2004)		• Operation Family Shield for ONE, OEF and OIF: group counseling services • Additional information about family program available at: http://www.alguard.state.al.us/FRP/index.htm		• November 17 – 23, 2003 proclaimed as Employer Support for Guard and Reserve (ESGR) week
Alaska NG&R Members: 4,469 Spouses: 2,537 Children: 4,687	• Continue health and life insurance benefits • Reemployment rights • Military leave up to 15 days • Prohibition against discrimination • Continue health and life insurance benefits.	• Pay tuition of surviving dependents of member who dies in the line of duty • Eligible for tuition reimbursement • Up to 100percent tuition assistance at the University of Alaska.	• No state tax	• Information about family program available at: http://www.ak-prepared.com/dmva/familyprograms/family-programs-home.htm	• Eligible for NG license plates	• Entitled to return to former employment position or a comparable position at the same pay, seniority and benefit level • Eligible for $100 per month state retirement
Arizona NG&R Members: 12,025 Spouses: 6,661 Children: 11,330	• Prohibition against discrimination • Retention of vacation and seniority rights • No loss of time or efficiency rating • Exec Order to review policies and to draft legislation to assist and protect military	• Eligible for tuition and fees reimbursement • Exec Order examining possibility of providing tuition waivers for family members		• Arizona NG Family Assistance Fund established to provide emergency assistance • Information about family program available at: http://www.az.ngb.army.mil/Family_Readiness/AZfamilyhome.htm	• Vehicle license tax and registration fee exemption • Exec Order extending vehicle registration/ inspection • Eligible for special NG license plates with proceeds accruing to NG fund	• Immunity of non-felony arrest while activated • Exempt from jury duty • No discrimination by public businesses • Governor's Homeland Heroes: businesses that offer

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
	member state employees				• Exec Order extending professional health services licenses	financial assistance and discounted services to families of activated members
Arkansas NG&R Members: 13,246 Spouses: 7,225 Children: 12,428	• Employment protection • 30 days of paid leave per calendar year • Cost of living pay increases while activated • Protected leave and retirement accrual and eligibility for recognition pay • Lump-sum payment of leave			• Information about family program available at: http://www.arguard.org/Family/index.htm		
California NG&R Members: 61,095 Spouses: 29,176 Children: 46,421	• Reemployment rights • Differential pay between state and military pay for school employees up 180 days • Differential pay for all state employees when called to federal or state duty for up to 365 days • Military leave up to 30 days • Paid leave during Independent Duty Training weekends	• Academic leave and other protections pertaining to attendance • Loan assumption program (unfounded)	• State Soldiers and Sailors Civil Relief Act, which expands benefits provided under (SSCRA) • Cal-Vet Home Loan for activated members and for those who have enlisted for 6 years (or commissioned) and 1 year of service	• Support to families authorized through Non Appropriated Fund activities • Information about family program available at: http://www.calguard.ca.gov/readyfamilies/	• Restricted drivers licenses for NG soldiers entering 88M Military Occupational Specialty	• Prohibition against discrimination in financing and auto loan rates for membership in the NG or Reserves
Colorado NG&R Members: 17,468 Spouses: 9,670 Children:	• 15 days military leave | LWOP for longer service when activated • Reinstatement rights, pension rights • Free college for	• Up to 100% Tuition Assitance at approved state schools	• Real Estate Tax deferrement for deployed Guard members	• Information about family program available at: http://www.coloradoguard.com/webpages/family_program.htm	• National Guard Plates • Free plates for disabled (50%) veterans • Free purple heart plates • Free fishing and small	• Exempt from arrestor civil process while on duty (Guard) • Protection from discrimination in public places and in employment

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16,304	children of incapacitated or killed Guard members (in the line of duty)				game license for disabled (50%) veterans • Free access to state parks for disabled (50%) veterans	• State version of Soldier & Sailors Relief Act • State version of USERRA
Connecticut NG&R Members: 7,091 Spouses: 2,800 Children: 4,409	• Paid leave and insurance coverage for anti terrorism and war on Iraq, to include full state pay for up to 30 days; differential between military and state pay beyond 30 days); and continued health insurance • Reinstatement protection • Eligibility points when applying for state employment • Retirement credit for time activated	• Tuition waiver for veteran declared MIA, POW	• $1,500 property tax exemption • Specific income tax exemptions for taxes filed in 2004, based on gross income limits • Temporary financial assistance on a case-by-case basis	•Information about family program available at: http://www.ct.gov/mil/cwp/view.asp?a=1349&Q=257258&milNav=	• Free vehicle registration to disabled veterans, POW and Medal of Honor recipients • Special license plates for disable veterans • Exemption from license and examination fee while activated	• Food, clothing, medical and general care, and burial expenses to needy wartime veterans and family members • Exemption from itinerant vendor's fee
Delaware NG&R Members: 5,241 Spouses: 2,853 Children: 4,684	• Receive pay difference between military pay and state salary • Allows for maximum of three years of military leave to count towards pension • Protection from reduction in pension • Allows employees who are activated for duty to continue to receive their state health insurance	• Provides tuition, fees and book reimbursement for NG and Reserve members attending college in Delaware (at in-state rate, up to undergrad degree), subject to total appropriated.	• Authorizes a check-off box on the state income tax form to allow citizens to donate to the National Guard and Reserve Emergency Assistance Fund.	• Information about family program available at: http://www.delawarenationalguard.com/home/new/content/aboutus/family.cfm		Establishes a check-off box on the state income tax form for donations to the National Guard and Reserve Emergency Assistance Fund; Provides for reimbursement for the life insurance premiums paid by Guard Members who participate in the federal program (Servicemen's Group Life Insurance)

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
	benefits for up to two years as long as they pay their co-payment.					
Florida NG&R Members: 33,363 Spouses: 16,923 Children: 28,084	• Entitled to 30 days of pay upon deployment • Receive pay difference between military pay and state salary • Continued health insurance coverage during activation	• Priority placement in gifted, special needs and voucher programs for children of military • High school seniors of military families transferring to Florida are exempt from exit exams and substitute of SAT or ACT • Prepaid 4 year scholarship program for Florida military members who die in the line of duty • Military and family members receive in-state tuition (residing in state or contiguous county)	• Extends SCRA to include early termination of auto leases, cell phone agreements, and other commonly leased/contracted items • 5 counties forgive property tax while deployed and one-time grant of $600 for deployed renters • Cap on interest and fees on title loans • Homestead exemption for disabled veterans of $5,000 in addition to standard exemption of $25,000	• Spouses who leave jobs to accompany Service members are eligible for unemployment compensation; • State provides financial emergency assistance while the Reservist is on active duty and deployed;	• Spouses with nurse licenses from other states can transfer to Florida by endorsement • Licensing requirements streamlined, reducing time from as much as a year to 90 days • Spouses can work up to 90 days pending licensing approval	• Landlords prohibited from discriminating against military • Regulation of payday lending
Georgia NG&R Members: 27,637 Spouses: 14,588 Children: 25,309	• Allowed to receive differential pay between military and public employer salary. • Receives 18 days paid military leave when on active duty. • Receives additional 12 days paid military leave if Governor declares an emergency. • Allowed to buy back	• Priority for tuition assistance for NG members returning from deployment. • All NG members and families receive in-state tuition, regardless of actual residence. • Special educational loans available for tuition assistance. • Partner with college & universities to	• Combat zone pay not subject to state taxes. • Members deployed overseas have an automatic 6 month extension to file state tax returns without penalties or interest. • Low-cost group insurance provided through the State Insurance Trust.	• Unemployment benefit insurance for accompanying spouses on reassignments. • The opportunity to contribute to the Georgia National Guard Family Support Foundation on their income tax return. • Information about family program	• Provides National Guard distinctive auto plates at no cost. • Provides a 6-month grace period for any service member whose drivers license expires while thaty are on active duty; • Allows licensed pharmacists to practice for six months upon return if license expired;	• Retirees eligible for additional pension from State of Georgia. • Job fairs for unemployed service members. • On-line job database for Army NG members and their spouses at: www.virtualarmory.com • Increased employer

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	up to 5 years of creditable service with employees' retirement system. • May choose to continue health benefits, life insurance, etc., during deployment.	secure tuition reimbursement, etc., in the event of deployment. Increased the number of "full-ride" scholarships available to selected recipients.	Allows service members deployed for more than 90 days consecutive a tax credit for the amount he or she expended for qualified life insurance premiums through the service members' Group Life Insurance Program. •	available at: http://www2.state.ga.us/gadod/news/Family/pages/family3.html	• Provides a 6-month grace period for returning service members whose professional licenses expire while serving on active duty; • Honorary hunting and fishing license for one year to any returning veteran	support and community outreach activities through the ESGR Program. • Service members and their spouses are excused or deferred from jury duty • Allows services members to terminate a residential rental or lease agreement with 30 days notices to the landlord • Terminate cell phone service contract with 30 days notice to provider. •
Guam	• 15 days military leave	• Tuition Assistance for Guard members (75%-100%)		• Family Support Website (Coming Soon) • Family Assistance Center (Fort Juan Muna)	• Vehicle license indicating member of National Guard (NG) or Reserve (R)	
Hawaii NG&R Members: 9,417 Spouses: 4,544 Children: 7,129		• Tuition assistance for NG members • Pending legislation: Full tuition refund when activated for 60 days or more	• No state income tax while serving in a hostile fire zone • State income tax exemption of $1,750 (regardless of activation) • Pending legislation: increase tax exemption to $5,000	• Information about family program available at: http://www.dod.state.hi.us/family/index.html		
Idaho NG&R Members: 5,363 Spouses:	• Reemployment protection • Receipt of benefits if employee dies while activated	• Protection of educational status if activated over 30 days • Pay up to 100% of	• SSCRA protection when activated by state over 30 days	• Protection of custody and visitation rights	• Recognition of military driver's license and extension of state license during activation	• Uniformed Services Employment and Reemployment Rights Act (USERRA) coverage for state

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3,009 Children: 5,288		fees and tuition				duty
Illinois NG&R Members: 25,333 Spouses: 10,062 Children: 17,719	• By Exec Order: full time employees are eligible to receive pay difference between military pay and state salary, plus continue to receive any health insurance and other benefits	• NG eligible to receive grant for tuition and certain fees to 2 or 4 year public colleges.	State does not tax military pay.	• The Illinois Military Family Relief Fund provides monetary grants to families of Illinois National Guard members and Illinois residents serving in the Armed Forces Reserve components who were called to active duty as a result of the September 11 2001 terrorist attacks. • Families of military members who die while performing their official duties are eligible to receive a grant of $259,038, Line-of-Duty Death Compensation. • Additional information about family program available at: http://www.il.ngb.army.mil/familyreadiness/index.htm	Special license plates for armed forces members, including disabled veterans, Vietnam Veterans, Purple Heart awardees and Retired Armed Forces members.	Support provided through USERRA and the ESGR; The state regulates the payday loan industry and strengthen consumer protection against predatory and abusive practices of the industry;;
Indiana NG&R Members: 18,671 Spouses: 10,092 Children: 17,870	• 15 calendar days of leave without loss of time or pay • Hiring preference for Service connected disabilities • 10 percent preference to veterans on exams	• NG tuition supplement to state schools for tuition and mandatory fees (less amount received from other financial assistance), up to 8 semesters.	• Military personnel receive up to $2,000 deduction on individual tax return • Military personnel have 60 day extension if outside state and 180 days if	• Information about family program available at: http://www.inarng.org/youthcamp.htm Statewide network of volunteers to coordinate	• For individuals serving abroad in the armed feces, drivers license remains valid for 90 days following the person's deactivation. • Driver license	• Non government employers must be granted leave for state active duty pursuant to SSRA. • Free burial at the veterans cemetery if the soldier has been

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	for employment • Preference for veterans for state merit jobs	• Remission of tuition and other mandatory fees at any state supported education institution for children of disabled soldiers.	in combat zone or hospitalization due to service in a combat zone. • Property tax abatement for Purple Heart recipients who have suffered at least a 10% disability.	family readiness services. Youth Council established to develop strategic plan for addressing needs of children in military families. Integration of youth service participants into work of statewide assistance volunteer network. Partnership with 4H extension to provide leadership opportunities to children of military families.	renewal for individuals living outside the state – including those serving in the armed forces and their families. • Eligibility for the Disabled Veteran license plate if the soldier has suffered a walking impairment as the result of duty.	federalized. • Eligibility for Hoosier Golden Passport, sponsored by the State Office of Veteran Affairs. Provides unlimited admission to all state owned parks, recreation areas and museums.
Iowa NG&R Members: 13,287 Spouses: 6,126 Children: 11,173	• Receive pay difference between military pay and state salary • Guaranteed re-instatement and health benefits	• Fully fund the NG Education Assistance Program (provides 100% of tuition assistance for 2004-2005 academic year) • Tuition refunds when activated	• Military pay is exempt from state tax and delayed filing during activation • $12,000 military death gratuity is state tax exempt • Terminate lease with written notice when activated more than 90 days • Automatic extension on late tax filing	• Up to three free counseling sessions this fiscal year for members and family upon completion of activation. • Matching grant for down payment and closing costs for current National guard, Reserve and Active Duty armed services personnel who are buying a home in Iowa and have served on active duty in support of the	• No penalties for expiration and automatic extensions of licenses • Automatic extensions on expired licenses	• Granted veteran status when activated for 90 days or more

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				war on terrorism. • Additional information about family program available at: http://www.iowanationalguard.com/PAGES/family/Index.htm		
Kansas NG&R Members: 12,198 Spouses: 6,602 Children: 12,180	• Pay differential made up for National Guard members and reservists; • A one time payment of $1,000 made to state employees upon activation for a period in excess of 180 days; • Veterans preference for state jobs; • Retirement system can grant service credits to active military service at no cost to members if their military service interrupts their public service; • Active KPERS members receive basic life insurance equal to 150 percent of their annual gross income; • Provide optional life insurance coverage in addition to the basic life insurance, but Employees pay their own premiums for this coverage at group	• Up to 100% of tuition fees paid for enlisted members, based on funding; • Active duty miliraty personnel and dependent spouses pay in state tuition while stationed in the state. • The tuition to attend state universities, community colleges, or vocational technical colleges will be covered for dependents of Kansas residents who are killed in the line of duty, MIAs, or POWs while in the United States armed forces or the Kansas National Guard; • Refund or credit for the tuition paid if activated during a semester;	• Retirement pay exempt from income tax • Vehicle tax on two vehicles waived for activated members • Provide a income tax exemptions for members of the military for bonuses received for recruitment and student loan repayments; • Ensures full compliance with federal law extending tax returns filing dates and other required payments and reports for military personnel serving in a combat zone and their families	• Information about family program available at: http://www.ks.ngb.army.mil/family/	• Free hunting and fishing licenses for NG members • Professional license shall continue to be valid while an individual is in military service and for six months following their release. No licensee shall be required to pay a renewal fee, submit a renewal application, obtain continuing education or meet other conditions while on duty. Also, no license shall expire, lapse or be canceled, revoked or suspended while an individual is on military service. Within six months after their release from active duty or within two weeks of engaging in activities that require a license, the licensee must file the completed application and renewal fee to maintain licensure. They have	• Free admission to state parks for NG members • Reimbursement of health care insurance premium costs at state employee rates for NG members on state activation over 30 days Kansas Lottery launched two instant games, $2 Sunflower Salute and $1 Veterans Cash. All net profits were used for: fifty percent to Kansas National Guard Education Assistance Act scholarships ($330,000); and fifty percent for the Kansas Soldiers' Home, the Kansas Veterans' Home, and the state veterans cemetery system ($307,000) •

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	rates, depending on the amount of coverage				one year to complete required continuing education requirements • Grace period for returning deployed military personnel with an expired registration not to exceed seven days to properly register their vehicle in their home county •	
Kentucky NG&R Members: 12,088 Spouses: 6,130 Children: 10,038	• Eligible to purchase 1month of retirement system credit for every 6 months served • Eligible to receive entrance examination points • Paid military leave (10 – 15 days annually) • Receive pay difference between military pay and state salary • Pending: Boards of Education are permitted to provide support to certified education staff called to active duty	• Tuition paid up to or equal to the in-state full or part-time tuition rate • No discrimination due to absence • Exemption from matriculation and tuition fee for family members when member dies or is permanently disabled due to service-connected cause, or member is POW or MIA • Waiver of tuition fee for disabled veteran	• Provide protection when activated under state law as under the SSCRA • Lump-sum payment of $75,000 death benefit • Receive additional $20 credit if member of the NG • Tax return extension when in a combat zone • Minimum NG pay of 12 times minimum wage • Pending: Same provision of federal Military Family Tax Relief Act of 2003 to apply to Kentucky tax revenue laws	Information about family support programs at: www.familyreadinesscenter.org	• Renew license by mail • Special NG license available for members and retirees • Permitted to renew expired license upon return without test • Pending: NG license for motorcycles	• Employers must grant military leave • Cannot deprive of employment or eligibility in membership in organizations • Exempt from paying tolls going to or returning from duty • June 24th is Kentucky National Guard Day • Established Kentucky Employer Support of Guard and Reserve • Provided legal representation for duty related civil concerns • TAG may purchase liability insurance to protect NG members during state duty • TAG authorized to appoint attorney for criminal activities while on duty

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						• Provided same powers and immunities as peace officers during state duty • Immunity from non felony arrests while on state duty • Pending: Free birth and death certificates if within 60 days of deployment
Louisiana NG&R Members: 21,541 Spouses: 9,537 Children: 16,827	• Military policemen who serve at least 1 year receive raises at the same rate as other state police/sheriff deputies • Receive pay difference between military pay and state salary	• Protection from academic penalties while activated	• State income tax relief to activated members	• Information about family program available at: http://www.la.ngb.army.mil/fs/home.htm		• Public and private sector employers authorized to pay supplemental income to activated employees • Continue cases where a subpoenaed witness or party has been activated
Maine NG&R Members: 7,288 Spouses: 3,922 Children: 6,,695	• 17 days per year of paid military leave, to include health insurance coverage • Authority to use annual leave to maintain benefits • Receive retirement program credit for activated service if return to position within 90 days of separation • Protection of seniority, pay and other benefits			• Information about family program available at: http://www.me.ngb.army.mil/Family/	• Waive or defer all or any portion of continuing education requirements as a condition of license renewal when activate over 30 days	
Maryland NG&R	• Receive pay difference between		• Incorporates provisions of SSCRA	• Family support organizations at both		

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Members: 23,960 Spouses: 12,107 Children: 19,995	military pay and state salary		and USERRA when activated under state law	unit and headquarters level • Additional information about family program available at: http://mdngfamilysupport.com/		
Massachusetts NG&R Members: 14,422 Spouses: 6,283 Children: 9,944						
Michigan NG&R Members: 19,361 Spouses: 8,908 Children: 16,020	• Eligibility points when applying for state employment • Special provision to receive pay difference between military pay and state salary (9/11/01 – 9/30/04) • Emergency activation (up to 30 days) with differential pay (general provision is without pay) • Protection for re-instatement; abolishment, reclassification, and combination of positions; salary step increases; and requirement for evaluation; • Protection for employees on limited			• Information about family program available at: http://michguard.com/family/		A taxpayer may designate $1 or more of his/her refund to the Military Family Relief Fund. Eighty percent will go to the Fund and 20 percent will go to special projects at the Michigan Soldier's Home.

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	appointments					
Minnesota NG&R Members: 19,618 Spouses: 8,245 Children: 14,464	• 15 days of paid military leave per year • Receive pay difference between military pay and state salary	• Surviving family members receive 100 percent tuition if member killed in line of duty • 80 percent tuition assistance • NG or military reserves entitled to tuition refund if ordered to active duty prior to the termination of the school year. • 100 percent tuition assistance; eligible to participate in a tuition reimbursement program.	• Pending: re-enlistment bonus of $1,000 • Pending: NG member's salary tax exempt while activated • Any resident of Minnesota who is on active service duty stationed outside the state is considered a "non-resident" for income tax purposes.	• Protect child care assistance for NG members while activated. • First Lady initiative: link military families with organizations and individuals willing to help during deployments: http://www.governor.state.mn.us/flmain1.asp • Information about family program available at: http://www.dma.state.mn.us/FamilyPrograms/default.htm	• Charge $10 for special NG license plate. Eligible to purchase distinctive license plates.	• State provides similar protection to the Federal Soldiers, Sailors Civil Relief Act
Mississippi NG&R Members: 17,897 Spouses: 9,296 Children: 16,107				• Information about family program available at: http://www.ngms.state.ms.us/statefamilysupport/ The Mississippi Military Family Relief Fund created to make grants to families that experience financial difficulties due to a family member from the Guard and Reserves being called to active duty. Mississippi resident individual income taxpayers may		

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				designate any portion of their tax refund for deposit into the relief fund;		
Missouri NG&R Members: 22,103 Spouses: 11,669 Children: 20,382			• Not required to maintain financial responsibility on motor vehicles • Pending: Income tax exemption for military personnel	• Child support payments calculated on military pay while activated • Missouri VFW provides emergency support through "Hidden Heroes Project" • Youth programs, such as "Soldier for a Day," Project "Capitol Christmas Tree," "Operation Show-Me Graduation," and "Youth Deer Hunt" • Additional information about family program available at: http://www.moguard.com/FamilyReadiness/default.htm	• Exempt from license and examination fee while activated • Exempt from delinquent vehicle registration fee • May renew expired license, registration or certification within 60 days of return	• Granted extension until 180 days after return for filing reports, paying indebtedness, resolving a criminal summons for a traffic violation, and taking any required action to resolve obligations • Delay any disciplinary or administrative action until 60 days after return • Governor has asked employers to provide worker and family protection as well as compensation
Montana NG&R Members: 4,613 2,304 Children: 3,910	• Reemployment upon completion of service • Hiring preference for state, municipal, county and city employment • 120 hours of paid military leave granted annually	• Academic leave of absence • Flexible and liberal tuition refund opportunities, course curriculum protection, and support to complete courses prior to activation	• Suspension of property taxes up to 1 year after cessation of hostilities or deactivation • Suspension on collection of income tax debts for up to 6 months after deactivation • Active duty pay exempt from income	• Delegation of power of attorney for families of Guard and Reserve members to another non family person while member serves on active duty	• Vehicle license fee waived for NG/Reserve members activated outside of the state • Extension of drivers license up to 6 months after deactivation • Suspension of licensing fees and continuing education	• General relief from court actions similar to SSCRA for state activation • Exemption from 7 year wait for moose, sheep or goat permit drawing for deployed members if license is turned in unused

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			tax • First $3,000 of retired pay exempt from income tax		fees for occupational/ professional licenses during activation, with procedures for reinstatement upon deactivation • Extension of teaching license while activated up to 5 years • NG license plate with no additional fee	
Nebraska NG&R Members: 7,125 Spouses: 3,366 Children: 5,604	• 120 hours of paid military leave granted annually	• Educational leave of absence with protection of credits, scholarships/grants, refund of tuition/fees • 75% reimbursement of tuition costs; limit of $900,000 and 1,200 members per fiscal year • 100% tuition assistance for family of NG member who dies in active service to the state	• Exempt from state income tax while in combat zone, plus period of continuous hospitalization, plus next 180 days • Member killed in action is exempt from state income tax for year killed • Residents of other states are exempt vehicle taxes while residing in state	• Since 9/11/01, providing monthly emotional support group meetings • Individuals, churches, private organizations and businesses providing support • Family program support through potlucks, briefings, and meetings • Governor sponsored picnics • Governor authorized Homeland Defense Medal • Additional information about family program available at: http://www.neguard.com/family/index.htm	• Drivers license remain valid during activation; renewal is granted without test for 60 days following separation •	• Expedited demobilization through in-state conducted program • Adopt specific portions of USERRA when activated by the state • Reimburse NG member for up to 102% of costs incurred for employer provided or personally held health insurance during any period of activation
Nevada NG&R Members: 4,506	• 15 days paid military leave • Receive pay difference between	100% tuition waiver for fall and spring semester at state schools (excluding tech and lab		• Information about family program available at: http://www.nv.ngb.arm		

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Spouses: 2,265 Children: 3,843	military pay and state salary for periods over 15 days	fees) 100% of summer semester costs through the Education Encouragement Fund		y.mil/index.cfm		
New Hampshire NG&R Members: 3,737 Spouses: 1,983 Children: 3,432	• Exec Order: special leave with partial pay for 18 months equal to the difference between military pay and state salary. • Maintain health and dental insurance coverage for eligible family members • Continued retirement contributions			• Information about family program available at: http://www.nharmyguard.com/family_services/index.htm		
New Jersey NG&R Members: 20,317 Spouses: 9,014 Children: 14,523	• 90 days paid military leave during state activation			• Information about family program available at: http://www.nj.gov/military/familysupport/home.html		• State militia has same reemployment rights as NG • State militia entitled workers compensation if injury is in line of duty • Stays of pending litigation and allowance in some cases for termination of leases and protection from evictions • Militia eligible to receive workers compensation for duty related injuries
New Mexico NG&R	• 30 days of paid military leave	• In state tuition rates for all military		Unemployment benefits for spouses who		• State provides $250,000

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
Members: 5,645 Spouses: 2,931 Children: 5,424	• Authority to use annual leave to maintain benefits • Reemployment protection if return to position within 90 days of separation • State contribution to insurance while on military leave • Reinstatement of insurance upon return if coverage lapses during activation	families, including the Guard		accompany military members.		worth of life insurance for every member of the National Guard.
New York NG&R Members: 30,466 Spouses: 13,881 Children: 23091	• Supplemental military leave benefits extended through 12/31/04	• Military Enhanced Recognition, Incentive and Tribute (MERIT) Scholarship program for disabled members and family of members killed in action, permanently disabled or MIA • Refund or credit for tuition during military leave of absence • Credit for military training towards civilian professional accreditation • Waive fees for the renewal of a temporary teaching certificate that lapsed while activated • Right of military children to continue to attend the public	• Life insurance not to lapse for non-payment of premiums for 2 years following activation • Professional liability insurance protection is suspended during activation plus 30 days • Prohibition against foreclosure of mortgage for nonpayment during activation plus 6 months • Prohibition of adverse credit reporting for members who previously obtained a stay of obligation under the SSCRA • Terminate vehicle lease contracts when activated • Cap interest rates at 6	• Free access to video teleconferencing centers for families of activated members • Free internet access at public libraries for communication between families and activated members • Additional information about family program available at: http://www.dmna.state.ny.us/dmna/family/family.html	• Waiver of professional continuing education requirements and extension of professional licenses until 12 months after activation • Extension of Emergency Medical Technician and other first responder certifications until 12 months after activation • Fees waived for renewal of temporary teaching certificate • Extension of driver's licenses and motor vehicle registration • Free hunting and fishing licenses	• Freedom from discrimination based on military service • Prohibition against solicitation or requiring waiver to SSCRA rights • Extension of State Civil Relief Act benefits to family members (stay of court proceedings, foreclosures, evictions; reduced interest rates on loans and tolling of the statute of limitations) • Free admission to New York state parks • Veteran's health care information program • NY-USA Proud Employer of Distinction Award to recognize employers • Patriot Support and

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
		school attended prior to a military relocation.	percent on debts incurred prior to activation • Suspend the obligation to repay any loan to a public retirement system while activated • Receive bulk rate telephone service • Localities allowed to extend payment period of any real estate tax during imminent danger duty • Supplemental burial allowance of $6,000 for members killed in action			Discount Program to recognize retailers
North Carolina NG&R Members: 22,789 Spouses: 11,848 Children: 19,304	• Receive pay difference between military pay and state salary	• Tuition assistance for NG members (state budget $1.8M annually) • In-state tuition for out of state resident members of the NC NG	• State tax exemption for pay when in combat zone • Pending: expansion of state tax exemption for military pay upon activation	• Operation Reaching Out to Children (ROTC): 133 banks provide toll-free financial counseling • Bankers have donated $100,000 to extend child care for military families • Project Community Action Readiness Effort (CARE) provides emergency vehicle and home repair, child care assistance, transportation and interpreter services for military families, plus support to local businesses and	• Vehicle license plate extension when activated • Pending: special "In God We Trust" license plate with yellow ribbon with proceeds going to Soldiers and Airmen Relief Fund, plus contribution option on state tax form	• Delay all court actions when deployed • Supplemented hand-held radios, body armor and laptop computers to deployed NG units

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
				community • Additional support from the Governor's office available at: http://www.governor.state.nc.us/mil/waystosupportourmilitaryfamilies.asp • Additional information about family program available at: http://www.nc.ngb.army.mil/family/default.asp		
North Dakota NG&R Members: 4,812 Spouses: 2,235 Children: 3,992		• Special enrollment in North Dakota State University	• Special state tax deduction when activated	• Elementary schools identify deployed moms/dads • Wellness calls to families • Additional information about family program available at: http://www.guard.bismarck.nd.us/familysup/index.htm		• Emergency Relief Fund for soldiers and airmen • Special projects and donation programs • Special hunting deadlines and privileges
Ohio NG&R Members: 30,044 Spouses: 13,844 Children: 24,145	22 days paid military leave (full salary). Pay differential between military and state pay for duration of any title 10 federal mobilization. Continue to receive seniority and longevity pay increases. Allowed to makeup	• 100 percent tuition assistance for NG members attending state schools	Combat zone pay not subject to state taxes. Members deployed overseas have an automatic 6 month extension to file state tax returns without penalties or interest..	• Seven staffed Family Assistance Centers • Conduct Family Readiness Briefs for every member of a deployed member's family. • Morale calls forwarded to anywhere in the state without charge. • Other information about family program available at:	Special NG license available for members. Permitted to renew expired license upon return without test.	On-line job database for Army NG members and their spouses. Increase employer support and community outreach activities through the ESGR Program. USERRA coverage. Public and private sector employers

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
	payment to the deferred compensation plan and receive employer contribution. State employees entitled to return to former employment position or a comparable position at the same pay, seniority and benefit level			http://www.ohionationalguard.com/fa/		authorized to pay supplemental income to activated employees. Eligible for workers compensation benefits for injuries while on state duty.
Oklahoma NG&R Members: 16,195 Spouses: 8,425 Children: 14,315	• 20 days paid military leave (full salary), followed by pay differential between military and state pay for duration of OEF (retroactive to 09/11/01) • Continue to receive seniority and longevity pay increases • Allowed to continue to participate in the deferred compensation plan and receive employer contribution • Continue retirement contributions • USERRA applies to state employees	• Tuition Fee Waiver Program to state supported colleges and universities for National Guard.				Protections in the USERRA.
Oregon NG&R Members: 11,033 Spouses:	• Receive continued health care benefits up to 12 months while activated • Employees can	• Tuition assistance for NG members (90% for FY 2005)	• $170 uniform allowance to NG officers and warrant officers upon appointment	• Information about family program available at: http://bravofp.home.comcast.net/		• Eligible for workers compensation benefits for injuries while on state duty

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
5,596 Children: 9,322	donate leave to NG members within their agency		• Military receive $3,000 tax exemption for first year entering and final year leaving active duty, and for duty spent outside the state • Governor directed death benefits above $3,000 not to be collected pending change in statute			
Pennsylvania NG&R Members: 32,918 Spouses: 13,919 Children: 23,046	• Right to reemployment • Employee may receive paid benefits while on military leave			• Information about family program available at: http://sites.state.pa.us/PA_Exec/Military_Affairs/family/		• Allows 30 days for release from active duty to return to employment • Right to reemployment prior to conclusion of military leave • Prohibit discrimination in employment and reemployment. • Employer must provide health insurance and other benefits for first 30 days of activation • Receive full civil liability protection while activated by state
Puerto Rico NG&R Members: Spouses: Children:	• Receive pay difference between military pay and state salary • Eligible to receive Christmas bonus for 12 months prior to	• Tuition assistance for graduate degree (max of $1,350 per year) • Tuition assistance for under graduate/ vocational degree (max of $900 per	• Exempt from tax on Service income while in a combat zone • 6 month extension for paying income tax debt without interest	• Information about family program available at: HQ Puerto Rico NG Office of Personnel, email: nydia.garcia@pr.ngb.ar		• Psychology seminars and workshops provided free by the University of P.R. and by a private university • Inter-service support

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
	having been activated	year) • Tuition assistance for M.D. residency (max of $1,000 for two years)		my.mil • Counseling services available through the P. R. Department of the Family • Direct support from the Child Support Enforcement Agency		network in cooperation with Vet Centers
Rhode Island NG&R Members: 5,126 Spouses: 2,580 Children: 4,037		• 100% tuition exemption for NG members attending state schools, up to 2 classes per summer semester, and 3 classes per fall and spring semesters.	• A six-month extension to file a state personal income tax return without accruing any penalties or interest; • Suspension of collection efforts for personal income taxes as long as a Guard Member is mobilized, and an additional six months upon return.	• Information about family program available at: http://www.riguard.com/FAMILY/family.html	• 30 days suspension of expired driver's licnese of a Guard member following de-mobilization..	Assistance for returning Guard Members in beginning a small business.
South Carolina NG&R Members: 17,990 Spouses: 9,579 Children: 15,902	• 45 days annual leave and 90 days sick leave for activation • Exec Order: granted 30 additional days for military leave • Option during activation to continue state health plan and retirement plan by paying employee share	• Reimbursement of tuition for state institutions due to activation		• Priority given children of deployed members to attend the National Guard Summer Youth Camps • 10 staffed Family Assistance Centers • Conduct Family Readiness Briefs for every member of a deployed member's family • Morale calls forwarded to anywhere in the state without charge • Information about family program		

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
				available at: http://www.scguard.com/familyreadiness/frgnewsletter/index.htm		
South Dakota NG&R Members: 4,963 Spouses: 2,511 Children: 4,469	• Receive pay difference between military pay and state salary	• 50 percent tuition reduction (under graduate and graduate degrees) for NG members at state universities, to include non resident members of the NG • Free tuition at state universities for children who die while serving	• Provide bonus to veterans: $500 for service in hostile areas since 1/1/1993 and $240 for service in non hostile areas since 09/11/01	• Readjustment briefings for soldiers and their families returning from deployment. • Information about family program available at: http://sdguard.ngb.army.mil/family_support.asp	• Reduced hunting and fishing license fees for disabled	• Bonuses for soldiers (Active Duty, Reserve and NG) who participated in the war on terror
Tennessee NG&R Members: 20,031 Spouses: 11,313 Children: 18,396	• Exec Order: special leave with partial pay (to extent possible, the difference between military pay and state pay but not to exceed $1,000 per month) for no more than 6 months • Continue to accrue annual and sick leave, longevity pay, and retirement time	• Tuition assistance for NG members to attend state education institutions		• Information about family program available at: http://www.tnmilitary.org/familyreadiness/index.htm	• One free license plate for enlisted members of the NG.	• Class E felony to refuse employment or terminate individual for being a member of the NG
Texas NG&R Members: 52,190 Spouses: 26,295 Children: 45,310	• No loss of pay or benefits for NG and R while called into active duty; • Right to reemployment; • Entitled to receive differential pay between military and state salary • 15 days of paid	• A tuition reimbursement program; • Allows military dependents residing in state to pay in-state tuition rates even if the military sponsor is stationed outside of state, or retires from the military;	• Pay and allowance of NG aligned with federal pay and allowances; • Deferral of property taxes for mobilized members of the Reserve Component; • Allows military members who are deployed out of state	• Created a family support program that is manned 24/7 at the Guard Headquarters in Austin that acts in an ombudsman role for families of deployed troops. There is a full time staff at the armories of deployed troops	Free vehicle registration to disabled veterans, Medal of Honor, Purple Heart, Pearl Harbor Survivors, former POWS, and other medal recipients. Issues free specialty license plates to active and retired Texas	• Private sector employees have a right to reemployment • Protection of SCRA and USERRA • Guard member on state active duty are under Texas Workers Compensation laws for injury, disability,

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	military leave per year for training and placement into emergency leave status for entire period a Guard member is called into active duty to ensure continued state benefits.	• Exempts certain military personnel and veterans from the requirements of state Academic Skills Program; • Requires the Texas Education Agency to develop reciprocity agreements with other states to facilitate the dependents of military personnel into public schools	or out of country due to military service to continue to be able to claim the homestead tax exemption on their home for up to two years.	plus a volunteer network around the state.	National Guard, U.S. Armed Forces Reserve, and veterans of wars • Over 25 low cost specialty license plates are available to military and veterans	and death benefits • Municipalities required to continue health, life, and dental insurance converge benefits to police and fire fighter employees for the entire time they are called into military duty. • Extends the period a person activated during a war or national emergency may claim a winning lottery prize.
Utah NG&R Members: 9,535 Spouses: 5,794 Children: 11,477		• Tuition waiver for purple heart recipients for under graduate programs		• Information about family program available at: http://www.ut.ngb.army.mil/family/Default.htm	• 90 day extension for licenses and certification that expire during deployment and exempts continuing education or other training need for renewal	
Vermont NG&R Members: 4,199 Spouses: 2,312 Children: 3,778	• Eleven days of paid military leave per year • Receive pay difference between military pay and state salary • Continued health care coverage for member and family during state activation when military health care is not available • Retirement service	• Paid tuition for surviving family members of NG member who dies on active duty		• $50,000 emergency assistance fund for families of activated members		

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
	credit for period of activation • Salary, benefits, seniority, and job protection when activated • Allow disabled veterans and spouses access to jobs being recruited internally • Veterans receive preference points on civil service tests • Diligent effort to recruit and hire qualified veterans					
Virginia NG&R Members: 25,252 Spouses: 12,964 Children: 21,754	• Exec Order: eligible for supplemental pay equal to difference between military and state pay • Supplemental pay for teachers as determined by the local education agency • Allow full time employees to carry over annual leave accrual above maximum amounts • Provide credit for military service in retirement system; • **Allow full time employees to carry over annual leave accrual above maximum amounts** • **Approved 2005-Life**	• Colleges/Universities strongly encouraged to provide tuition credits or reimbursement to students forced to leave due to mobilization; • **In May of 2004 Governor issued a letter to Virginia's college and university presidents encouraging their institutions to use the American Council on Education (ACE) Guide to give Guard and reserve personnel credit for their service during active duty.**	• Extend protections of the SSCRA to members activated under state law • Allows death gratuity payments to be subtracted from state income tax when death occurs in line of duty; • **Coordinated the support of the Virginia Society of Certified Public Accountants (VaCPAs) who developed a program to provide FREE TAX Assistance http://www.VATaxHelp.com for Virginia-based armed services members who have or are serving in a**	• Children whose parents are divorced and whose custodial parent has been called to active duty would be allowed to attend school where the non-custodial parent lives • Information about family program available at: http://www.virginiaguard.com/ and select family assistance from options listed on the left of the website; **The Secretary of Health and Human Resources has taken the lead in developing a plan to provide local health department information on**	• Extension of drivers license and vehicle registration while serving outside of the state • Special license plates for spouses of deceased marine Corps veterans; • **In January 2005 the Governor announced the creation on an expedited professional licensure process for military spouses and dependents moving into Virginia** • **the State Board of Nursing authorized to expedited licensure or certification of certain nurses who**	• **Virginia_Citizen Soldier Support Council has created a website to help Guard and Reserve members and their families. It can be found at www.publicsafety.virginia.gov** • **The Virginia Supreme Court has recently allowed out-of-state and foreign attorneys to provide legal services for military personnel under certain circumstances.** • **The Virginia State Bar Association representative has documented the**

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	insurance. The bill requires the state to provide an additional death benefit in the amount of $20,000 for every employee of the Commonwealth or of a political subdivision called to federal active duty services to be paid if the employee is killed in action in any armed conflict while serving in the Army, Navy, Marine Corps, Air Force, or Coast Guard of the United Sates, or with any reserve component of these respective services. • Veterans; hiring preference. Requires the state in its employment selection practices to give additional consideration to veterans who have a service-connected disability rating fixed by the United States Veterans Administration. The bill also requires local governing	• In coordination with the Secretary of Education and the Guard/Reserve developed a State Department of Education sponsored website www.pen.k12.va.us/VDOE/military/ to assist school superintends, principals, teachers, Guidance Counselors, and parents/guardians of children who have one or both parents mobilized • Ensures that students whose parents deployed outside the United States will continue to be admitted to public schools in the Commonwealth without tuition • Coordinated the a Department of Education memo to School Superintendents regarding the policy for enrollment of children of military personnel temporarily relocated due to deployment to active	combat zone. That assistance also includes spouses of military personnel in a combat zone. • Prohibits a licensed payday lender from entering into a payday loan with a member of the armed forces from a location that has been declared off-limits by a military base commander and other restrictions that protect military personnel and their families. • Prohibits a landlord from charging any liquidated damages for early termination of a rental agreement if the tenant is a member of the armed forces of the United States or the National Guard. The bill has an emergency clause and makes other;	counseling for military personnel and the their families needed before, during, and after mobilization.	are licensed or certified in another state, and are relocating to the Commonwealth pursuant to a spouse's official military orders. • military personnel who may be officially absence from the Commonwealth in the armed services of the United States may get their license extended. The bill also allows the owner to travel to an inspection station without penalty upon his return.	Legal Assistance for Military Personnel (LAMP) for use by Guard and Reserve personnel. • Working with Guard and Reserve members returning to their former jobs to make sure they are covered by the Uniformed Services Employment and Reemployment Rights Act of 1994. • In situations where returning personnel find their former employer no longer in business, the Citizen-soldier Council will provide information on the Virginia Employment Commission (VEC), which has approximately 40 field offices located throughout the Commonwealth and that are prepared to assist returnees in finding employment. • Governor issued a Declaration of Support that emphasized the importance of employers

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	bodies to give a preference to veterans in their employment policies and practices. •	**military operations** • **Virginia War Orphans Education Act. Adds the children of parents who are killed or disabled as a result of service in military operations. Clarifies that the children of members of the United States Armed Services Reserves and the Virginia National Guard called to active military duty and who are killed in action or are totally and permanently disabled are also eligible for such benefits.**				**supporting Guard and Reserve personnel being mobilized for active duty.**
Virgin Islands						
Washington NG&R Members: 21,033 Spouses: 11,389 Children: 19,124	• Veterans preference points on employment exams for at least 180 days of federal service • Allowed to share leave with activated employees to continue health and life insurance benefits	• Provide tuition waivers and conditional scholarship programs to reimburse certain education fees to members of the NG • Retention of class standing and grade credit	• Income from NG service is excluded for unemployment compensation purposes • Extends SSCRA to certain real estate deeds of trust and provides relief from penalties on property taxes during the period of deployment	• Information about family program available at: http://familysupport.washingtonguard.com/	Residents on active service including the NG and reserve can get a drivers license that indicates it expires 90 days after discharge.	• Employment and reemployment protection • National Guard Association (NGA) of Washington provides insurance programs and administers an emergency assistance fund • Excludes NG membership for

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						unemployment compensation • Same right to reemployment when activated by the Governor as under the USERRA
West Virginia NG&R Members: 8,694 Spouses: 4,347 Children: 6,640	• Protection from loss of pay, status or efficiency rating while activated • 60 days paid military leave per year • By Exec Order: provide health and life insurance after their leave has expired	• Up to 100 percent of the resident tuition and fees at any state education institution • In-state rates for non resident members of the NG and Reserve • Provide matching 25 percent for NG members receiving 75 percent tuition from Army program	• Minimum pay of $75 per day, plus subsistence and quarters while on state duty • Officers/warrant officers receive $100 uniform allowance per year	• Information about family program available at: http://www.wv.ngb.army.mil/About%20WV/Family_readiness.htm	• National Guard license plates for one-time fee of $10	• NGA of West Virginia provides supplemental life insurance coverage • Provided workers compensation for duty related injuries • Provided legal representation for duty related civil concerns • Eligible for workers compensation as a result of state duty
Wisconsin NG&R Members: 17,438 Spouses: 7,226 Children: 12,290	• Receive pay difference between military pay and state salary. • Accrual of sick leave and vacation as if no interruption in state service. • By Exec Order, pay and benefits may be extended up to a period of 2 years from activation. • After discharge from active duty, up to 160 hours of accumulated paid leave may be used before employee resumes employment	• 100 percent tuition reimbursement for eligible NG members attending in-state public institutions. • Reimbursement calculated at 100% of actual tuition charged or 100% of the maximum resident undergraduate tuition charged by the UW-Madison for a comparable number of credits, whichever is less. • Additional information available at:	• Financial/credit protection replicating SSCRA • Individual income tax exemption for pay received from federal government while on active duty. • Terminate lease with written notice when activated more than 90 days. • Maximum interest rate on obligations or liabilities bearing interest. • State law replicates both SSCRA and USERRA.	• Information about family program available at: http://www.wingfam.org/index.asp	• Extension of licenses and certifications that expire during activation. • Extension at no cost if certain conditions met. • Extension expires 90 days after discharge from active duty.	• Stays of action in legal proceedings except by Court order. • Expedited absentee ballot procedure during activation. • Employment and reemployment protection. • Prohibition against discrimination and retaliation. • Option to continue health care coverage during activation.

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing and Registration	Other Support
	with state. • Unused accumulated paid leave may be carried over into next fiscal year. • Reemployment rights. • Prohibition against discrimination and retaliation.	http://dma.wi.gov/devops/section.asp?linkid=63				
Wyoming NG&R Members: 2,116 Spouses: 1,121 Children: 1,993	• 15 days paid military leave per year • Exec Order (11/9/01 – 10/31/03): receive pay difference between military pay and state salary while activated as well as payment of the employee's share of health insurance, accrual of leave, and ability to make contributions into deferred compensation program with state match	• 100 percent tuition assistance for NG members attending state educational institutions	• Military Assistance Fund of $5 million dollars (trust fund) to alleviate financial hardships faced by military families impacted by activation. • SSCRA protections for members activated by state or federal government for more than 30 days	• Information about family program available at: http://wyoguard.state.wy.us/family.htm		• Activated employees can maintain their health insurance by paying the employer the sum that would have normally come from their compensation. • Governor urges businesses to follow state government lead in providing services to activated employees • Excludes NG membership for unemployment compensation; • Veteran's reemployment right extended from four to five years; • A $100,000 death benefit to the designated beneficiaries of Wyoming National Guardsmen killed in a war zone.

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