

Refresher and general references. (2025)

Do you and others know where your DD 214 (Active Duty) or NGB 22 (National Guard) discharge documents are? Please let someone know where you keep these records. The NDVA may have your discharge on file depending on when and where you entered or separated from service. Use an online DD-214 request form to see if it can be located: <https://veterans.nebraska.gov/dd214>

1. **Nebraska Tax:**

LB 387 & LB 64: Military Retirement Benefits: For tax years beginning on or after January 1, 2022, LB 387 allows all military retirees to exclude 100% of the military retirement benefits from income subject to Nebraska income tax to the extent included in federal adjusted gross income. Military retirement benefits attributable to service in the uniformed services include military retirement benefits reported on the IRS Form 1099-R, issued by either the U.S. Department of Defense or the U.S. Office of Personnel.

Tax under LB 387 for widow/widower: If a beneficiary is authorized to receive payment, it is exempt from Nebraska State income tax, provided it is reported on the taxpayer's Form 1099-R issued by the DOD or OPM
Social Security: For taxable years on or after January 1, 2021, federal adjusted gross income (AGI) is reduced by a percentage of the social security benefits that are received. The applicable percentage is: 100% for taxable year 2024 and beyond.

LB 650: Disabled Veteran Motor Vehicle Tax and Fee Exemption: Beginning January 1, 2026 all disabled (0% & up) or blind veterans in Nebraska can receive an exemption for one vehicle owned and used for your personal transportation. See attached for details.

LB 1317: Retired Federal Employees under CSRS: Federal Employees hired prior to 1984 in the Civil Service Retirement System (CSRS) and unable to participate in Social Security. Nebraska Income Tax Year 2024. Nebraska Revised Statute 77-2716(20): For taxable years on or after January 1, 2024 an individual may reduce his or her federal adjusted gross income by the amounts received as annuities.

Social Security Fairness Act. This Act eliminates two provisions: Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO). For those who may be affected as government or public service jobs (CSRS retirees, widow/widowers, Teachers, Firefighters, Police Officers, etc.).

[Program Explainer: Windfall Elimination Provision](#)

[Program Explainer: Government Pension Offset](#)

LB1394: Guard Relief: Exempts members of the Nebraska National Guard from paying income taxes on their service-related earnings. This is only for the pay and allowances received for weekend drill pay and two-week annual training pay: For taxable years on or after January 1, 2025 an individual who is or was a member in 2025 of the Nebraska National Guard may exclude 100% of the income received from any of the following sources to the extent such income is included in the individual's federal adjusted gross income: (a) Serving in a 32 U.S.C. duty status such as members attending drills, annual training, and military schools and members who are serving in a 32 U.S.C. active guard reserve or active duty for operational support duty status; (b) Employment as a 32 U.S.C. federal dual-status technician with the Nebraska National Guard; or (c) Serving in a state active duty status."

2. **Nebraska Honor Plates LB 45:** Website references.

Info for registration: <https://veterans.nebraska.gov/benefits>

Info on plates: <https://dmv.nebraska.gov/dvr/military-honor-plates>

3. **Nebraska military related sites and Legislative Bill Hearings:**

a. Status of legislation being proposed "tracker" <https://veterans.nebraska.gov/legislative-issues> . "Click" on the bill number and the document will be available.

b. Search bills and laws: <https://nebraskalegislature.gov/bills/>

c. Find your Senator https://nebraskalegislature.gov/senators/senator_find.php

d. Nebraska veterans' affairs: <https://veterans.nebraska.gov/commission-military-and-veteran-affairs>

e. Contacts for NE Dept of Veterans Affairs County Veterans Service Offices.

<https://veterans.nebraska.gov/cvso>

4. **ID Cards:** Attached listing for ID contacts/locations: The ID cards of all colors (except the new white ones) DEERS will be transitioning out of the old-style. DOD officials encourage those holding legacy (paper-based) identification cards even with indefinite expiration dates to update to the new model. They have yet to “determine a termination date. Old style ID's may be invalid for base access.

DEERS/DFAS timeline requirements for getting an ID Card.

- a. Under age 60 or turning 60: Retiree, Spouse and Dependents are eligible 30 days before birthday.
- b. Turning age 65: Retiree is eligible on the 1st day of their birth month. Spouses are eligible on their birthday (and after).
- c. When turning 65 and covered under Medicare A&B to retain TRICARE For Life (TFL) you will need your Medicare card as proof and get a new ID card. If you get a new card before the eligibility date it will expire on your birthday and you will need to get a new card.
- d. Disabled child: With the introduction of the Next Generation ID cards has changed the eligibility for a disabled child. The previous tan-colored ID cards remain valid until their expiration date. All renewals now require a Dependency Determination.

ARNG ID Services: For an appointment contact phone #'s on the attached.

ANG ID Services: For the FSS site to schedule an appointment. Go to: <https://idco.dmdc.osd.mil/idco> . Select “NE” for state, “Lincoln” for city, then “155 ARW HQ,” then day/time. Call 402-309-1452 for assistance

On-Line ID Card Renewal: Advantage for those not located near a DEERS ID location. Website and Login to access: <https://www.cac.mil/Next-Generation-Uniformed-Services-ID-Card/Renewing-Online>

5. **DFAS (Pay):** <https://www.dfas.mil/>

Check and update your military pay account. View/print your pay statements, 1099's, update taxes, email address or change personal information by logging into MyPay at <https://mypay.dfas.mil/#/>
Find out how: <https://www.dfas.mil/retiredmilitary/manage/mypay/>

For new retirees and Grey Area

Retirees(GAR): <https://soldierforlife.army.mil/Documents/echoes/latest.pdf> DFAS has a way to stay informed between the time you stop drilling and when you receive retired pay. The Retired Military and Annuitant Pay division will send out two separate SmartDoc emails. 1st - About retired pay application processing.

2nd- About to GARs in the month they turn age 59 to make sure you apply through their branch of service and webpage. *Since GARs are not in receipt of retired pay, there is a special “shell” myPay account called “Future Retiree” that must be activated by GARs with an updated email address to receive these messages.

For details <https://www.dfas.mil/RetiredMilitary/plan/Gray-Area-Retirees/>.

New retirees applying for retirement and DFAS Pay: You will not have access to MyPay to view account statements and make changes until after 2 regular pay cycles have passed. New accounts are added to MyPay on the 2nd of each month. In the interim, you can speak with a representative with any pay inquiries, change your mailing address or banking by calling 888-332-7411 between 0700 and 1600 CST Monday through Friday."

DFAS Notifications & Newsletters: <https://www.dfas.mil/RetiredMilitary/newsevents/newsletter/>

Changes that might affect your retired pay or Survivor Benefit Plan (SBP). Moved, married, divorce, birth or adoption of a child, death of spouse or child, SBP coverage has a one (1) year limit to change from the event. [Quick Tools for Retirees SBP Annuitants Survivors](#)

SBP coverage has a 1-year limit to change from the event. Should a Survivor Benefit Plan (SBP) spouse of a retiree pass away DFAS now requires a DD form 2656-6.

Report the loss of a Retiree to DFAS: <https://www.dfas.mil/RetiredMilitary/survivors/Retiree-Death/>

6. **TRICARE and Insurance coverage:** All programs you must enroll in. You are not automatically covered. Open season each year is XX Nov- XX Dec.

What type of Tricare do I have? www.tricare.mil
Under 65: West Region: 1.844.866.9378 www.tricare.mil/west
65 and over: (TFL): 1-866-773-0404 www.tricare4u.com
Costs and coverage: <https://www.tricare.mil/Costs/Compare>
Handbooks. <https://tricare.mil/Publications>.

Tricare Reserve Select (TRS) – current serving NG or reserve - has premium
Tricare Prime – generally, must live near a Military Treatment Facility (MTF) - has premium
Tricare Retired Reserves (TRR) and Gray Area under age 60 retired National Guard and Reserve members – has premium. <https://www.tricare.mil/Plans/HealthPlans/TRR>

Tricare Select (TS) - Retired and reached age 60 - has premium. Enroll online, call, or mail.
<https://www.tricare.mil/Plans/HealthPlans/TS>

- a. First time Eligible for Enrollment in TS: Age 60-65 and not Medicare eligible you are responsible for signing up. It is not automatic. <https://www.tricare.mil/LifeEvents/Retiring/GuardReserve>
 - b. You have 90 days from the Qualifying Life Event (QLE) to enroll in TRICARE.
 - c. If you wait past the age of 60 to file for your retirement your QLE is still when you turned 60. You will have to wait until an Open Season or another QLE to have coverage.
 - d. If you have not enrolled and use your ID card for TRICARE at a civilian facility, it will be your responsibility for the bill.
 - e. If Medicare and TRICARE for Life this will not affect you but, if your spouse or family member is not covered under TFL and utilize Tricare they will need to pay the premium.
- Example: You are 68 on Medicare and TFL and your spouse is 64 not on Medicare. Your spouse would be on TS with a premium until covered under Medicare and TFL. Cost is waived for a survivor and a medically retired retiree or family member.

Tricare for Life (TFL)– 65 and enrolled in Medicare Part A and Part B - no premium and pays secondary to Medicare. https://tricare.mil/CoveredServices/BenefitUpdates/Archives/10_01_2020_Got_TRICARE_For_Life_Questions_What_You_Should_Know To Login: www.TRICARE4u.Com

Those under TFL: Medicare Patriot Plans are available offered by various providers for \$0 to little cost with needs not covered by Medicare or TFL such as dental, vision, OTC, and rebates on Part B premiums. The NMRC is providing this only for your information and not endorsing any plans.

Tricare Prescription Options for Retirees:

Up-to-date ID Card, age 60+ and member receiving retired pay, families, survivors, widows/widowers, and certain former spouses. Retired AGR's continue coverage.

Options for Prescriptions: TRICARE approved pharmacy, mail/home delivery service, or Military Installations.

Pharmacy page: <http://www.tricare.mil/Home/CoveredServices/Pharmacy>

Pharmacy locations: <http://www.tricare.mil/CoveredServices/Pharmacy/FillPrescriptions>

Mail/Home Delivery: <https://www.express-scripts.com/TRICARE/index.shtml>

TRICARE changes if outside annual open enrollment: Only at certain times can you make changes outside the annual open enrollment period due to "qualifying life events" (QLEs). If you want to enroll in or change your plan, you must make the enrollment changes within 90 days following the QLE. Qualifying Life Events: For both Tricare and FEDVIP, the following count as QLEs. Getting married, Divorcing, having a baby, or adopting a child, Children going to college, Children becoming adults, Death in the family, Getting or losing other insurance, or becoming eligible for Medicare; or turning age 60 (Retired Reserve),

State Positions Tricare Incentive Program: Military retirees or seeking employment with the State, using TRICARE and does not use Nebraska State offered insurance can get a monetary incentive. The State is providing \$500/individual or \$1000/family each month to join and remain a State of Nebraska employee.

Federal Dental and Vision (FEDVIP): To be eligible to enroll outside the annual open season (xx Nov - xx Dec each year) a newly retired military member has 60 days or if you have a qualifying life event (QLE). To review, check your eligibility or enroll. <https://www.opm.gov/healthcare-insurance/dental-vision/>

Long Term Care Insurance: A military retiree or Gray area retiree can apply for the Federal Long Term Care Insurance Program. Click on <https://www.LTCFEDS.com> to find more information about this program or you can call a consultant at 1-800-582-3337.

7. Applying for Retirement:

ARNG: "Gray Area" retirees filing for your Age 60 retirement (or earlier due to deployments) does not come automatically. Retirement applications should be submitted around 9 months but not less than 90 days prior to your 60th birthday. Contact the NG Retirement NCO, SFC Sabrina Mendoza, 402-309-8162, sabrina.a.mendoza.mil@army.mil

ANG: Administered through the Air Reserve Personnel Center (ARPC) located in Denver. The toll-free number is 800-525-0102. The retirement division on ARPC websites: www.arpc.afrc.af.mil/Services/ www.arpc.afrc.af.mil/retirement/ <http://www.arpc.afrc.af.mil/Home.aspx>

ANG Gray Area retirees: AF Reserve and Air National Guard Gray Area Retirees must submit applications to begin retirement pay through AFPC platform.

Applying for retirement: The retirement packet is completed by the individual. Apply no earlier than 12 months and no later than 6 months in advance of pay effective date by logging into myFSS. Once the application is processed it will be forwarded to DFAS. Then DFAS will track and advise on the status. <https://www.dfas.mil/RetiredMilitary/plan/Gray-Area-Retirees/Air-Force-Gray-Area-Retirees/>

For those **deployed after 28 Jan 2008:** Early Retirement Benefits Tracking. You can start receiving retired pay sooner than age 60. The 2008 NDAA authorized Reserve Component personnel to receive retired pay 3 months earlier than age 60 for each 90 days of service performed during a fiscal year in support of operations such as OEF/OIF. In 2013, Congress expanded the criteria to count activations for national emergencies. The 2015 NDAA removed the 90-day requirement in the same fiscal year, starting with activations in FY15.

Survivor Benefit Plan Changes: SBP coverage has a 1-year limit to change from the event. Under the law, SBP coverage ends with a divorce unless certain actions are taken: (a) the retiree must voluntarily request coverage be continued to the former spouse, or (b) the former spouse must request coverage (but he or she may only do so if a court order requires coverage, usually, stated in a divorce decree and settlement. It can get complicated and retirees need to be aware and should consult an attorney familiar with SBP and its requirements. Should a Survivor Benefit Plan (SBP) spouse of a retiree pass away DFAS now requires a DD form 2656-6.

8. Reviewing your sites and/or documents: Sites are available to review some of your military documents.

- a. MILCONNECT: Will need a myAuth Login. <https://milconnect.dmdc.osd.mil/milconnect/>
- b. Army/ARNG IPERMS: Will need a DS Login: <https://iperms.hrc.army.mil/login/>

ID.me, Login.gov & myAuth: You may need at least one of these to gain access to many government sites (IRS, VA, SS). Both are used but serve different purposes. ID.me is widely used by healthcare, federal and state agencies. Login.gov is government-operated and used primarily for federal services. **New Logon system: myAuth.** The military community will be moving to this over the next 18 months. myAuth is replacing the DS Logon system, which authenticates more than 200 DOD and VA websites. FAQ Website: https://myaccess.dmdc.osd.mil/identitymanagement/help/topics/myauth_faqs.htm

9. Retiree Information and Publications:

a. Army Echoes: Covers topics for everyone. Retirees enrolled in DFAS receive this publication. Updates about changes to laws, policies, programs, and benefits.

<https://soldierforlife.army.mil/Documents/echoes/latest.pdf>

b. Air Force Afterburner: <https://www.retirees.af.mil/library/afterburner/>

c. U.S. Army Retiree Handbook 2026: Information for all military retirees: <https://soldierforlife.army.mil/Army-Retirement/Post-Retirement>

d. NNG Public Affairs posts on Facebook. <https://www.facebook.com/NebraskaNationalGuard/>

e. The Nebraska National Guard's public website: <https://ne.ng.mil>

f. USAF Connect App (Android and Apple). Find 155th Air Refueling Wing and save as a favorite.

https://play.google.com/store/apps/details?id=com.m360connect.usaf&hl=en_US&gl=US and

<https://apps.apple.com/us/app/usaf-connect/id1403806821>

g. Space A Travel: <https://www.amc.af.mil/AMC-Travel-Site/AMC-Space-Available-Travel-Page>

Hotline for 155th ARG: 402-309-1248. Slides available from NMRC upon request as were presented at the retirement briefing.

h. Nebraska National Guard Military Funeral Honors: [Military Funeral Honors](#)

10. Parks & Recreation:

a. Camp Ashland Lodging. See attached: Plan ahead for reservations: Cabins 300, 301, 302 & 450 are spacious. Campgrounds include electricity, concrete pad, and water during the summer. For reservations: (402) 309-7267 or campashlandlodging@gmail.com

b. The Nebraska Game and Parks Commission offer special permits to members of the military, veterans, and disabled veterans at reduced or no cost. <http://outdoornebraska.gov/veteransandmilitarypermits>

c. The National Parks and Federal Recreational Lands Pass: Entrance fees for the National Park Service and U.S. Fish and Wildlife Service and standard amenity recreation fees will be waived for veterans and Gold Star Families. Must be able to present identification confirming an individual's status as a veteran.

<https://www.nps.gov/planyourvisit/passes.htm> Check your options: <https://www.nps.gov/planyourvisit/veterans-and-gold-star-families-free-access.htm>

d. Parks & Campgrounds from VA: <https://news.va.gov/121728/summer-fun-save-parks-campgrounds-country/>

e. Lincoln Veterans Memorial Garden website: Events, programs, and brick dedication. <https://www.lincoln.ne.gov/City/Departments/Parks-and-Recreation/Parks-Facilities/Public-Gardens/Veterans-Memorial-Garden>.

f. Kearney Veterans Park: <https://visitkearney.org/places/central-nebraska-veterans-memorial/>

g. Patriotic Productions: Dates and places touring. Flights of Honor: <https://www.patrioticproductions.org>

h. UNL Veterans' Tribute: <https://veterantribute.unl.edu/> In Lincoln view the glass walls dedicated in 2022.

11. Nebraska Veterans Homes & when a service member passes:

a. Eligibility and locations for a home in Nebraska: <https://veterans.nebraska.gov/homes> LB #1300 passed on 16 Apr 2024. [Bill Text: NE LB1300 | 2023-2024 | 108th Legislature | Chaptered | LegiScan](#)

b. VA benefits when passed: <https://www.va.gov/burials-memorials/?from=explore.va.gov> or <https://www.cem.va.gov/find-cemetery/index.asp>

References:

Omaha National Cemetery: [Omaha National Cemetery - National Cemetery Administration \(va.gov\)](#)

Fort McPherson Cemetery: [Fort McPherson National Cemetery - National Cemetery Administration \(va.gov\)](#)

Alliance Veterans Cemetery: [Nebraska Veterans Cemetery at Alliance | Nebraska Department of](#)

12. **NMRC Membership Form:** Attached. Please consider passing on for others to join. Communication is important for us to share the rights and benefits.