

STATE AND TERRITORIAL SUPPORT FOR MEMBERS OF THE NATIONAL GUARD, THE RESERVES 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 25, 2006

State Support of Members of the National Guard, Reserve, and Their Families

State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
Alabama National Guard and Reserve (NG &R) Members: 28,193 Spouses: 14,610 Children: 24,510	<ul style="list-style-type: none"> Receive pay difference between military pay and state salary. Reemployment rights Military leave up to 21 days Continued health coverage option Reinstatement of annual leave 	<ul style="list-style-type: none"> Operation Family Shield for Operation Nobel Eagle (ONE), Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF): waivers of tuition, for spouses and children extended indefinitely AL NG Education Assistance Program (ANGEAP) tuition assistance for AL NG members 		<ul style="list-style-type: none"> State Family Readiness Program http://alguard.state.al.us/frp.htm (334) 271-7283. 	One free NG license plate per year.	<ul style="list-style-type: none"> Operation Grateful Heart (OGH) 1-866-452-4944 http://www.governor.state.al.us/ogh/ provides assistance to veterans and their families Employer Support for Guard and Reserve (ESGR) has full support of Governor & State Cabinet
Alaska NG&R Members: 4,469 Spouses: 2,537 Children: 4,687	<ul style="list-style-type: none"> Reemployment rights Military leave up to 15 days Prohibition against discrimination Continue health and life insurance benefits. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Eligible for \$100 per month state retirement Entitled to free transportation on the Alaska State Ferry System No state tax 	<ul style="list-style-type: none"> Information about family program available at: http://www.ak-prepared.com/dmva/familyprograms/family-programs-home.htm 	<ul style="list-style-type: none"> Eligible for NG license plates Complimentary state hunting and fishing licenses. 	<ul style="list-style-type: none"> Entitled to return to former employment position or a comparable position at the same pay, seniority and benefit level
Arizona NG&R Members: 12,025 Spouses: 6,661 Children: 11,330	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Eligible for tuition and fees reimbursement Exec Order examining possibility of providing tuition waivers for family members. 	<ul style="list-style-type: none"> Governor's Homeland Heroes: businesses that offer financial assistance and discounted services to families of activated members 	<ul style="list-style-type: none"> Arizona NG Family Assistance Fund established to provide emergency assistance. 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Immunity of non-felony arrest while activated Exempt from jury duty No discrimination by public businesses

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	member state employees.				<ul style="list-style-type: none"> Exec Order extending professional health services licenses 	
Arkansas NG&R Members: 13,246 Spouses: 7,225 Children: 12,428	<ul style="list-style-type: none"> 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 			<ul style="list-style-type: none"> Information about family program available at: http://www.guardfamily.net/ 		
California NG&R Members: 61,095 Spouses: 29,176 Children: 46,421	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Academic leave and other protections pertaining to attendance Loan assumption program (unfounded) 	<ul style="list-style-type: none"> Cal-Vet Home Loan for activated members and for those who have enlisted for 6 years (or commissioned) and 1 year of service 	<ul style="list-style-type: none"> Support to families authorized through Non Appropriated Fund activities Information about family program available at: http://www.calguard.ca.gov/readyfamilies/ 	<ul style="list-style-type: none"> Restricted drivers licenses for NG soldiers entering 88M Military Occupational Specialty 	<ul style="list-style-type: none"> Prohibition against discrimination in financing and auto loan rates for membership in the NG or Reserves State Soldiers and Sailors Civil Relief Act, which expands benefits provided under (SSCRA)
Colorado NG&R Members: 17,468 Spouses: 9,670	<ul style="list-style-type: none"> 15 days military leave LWOP for longer service when activated Reinstatement rights, pension rights 	<ul style="list-style-type: none"> Up to 100% Tuition Assistance at approved state schools 	<ul style="list-style-type: none"> Real Estate Tax deferment for deployed Guard members 		<ul style="list-style-type: none"> National Guard Plates Free plates for disabled (50%) veterans Free purple heart plates 	<ul style="list-style-type: none"> Exempt from arrestor civil process while on duty (Guard) Protection from discrimination in public places and in

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Children: 16,304	<ul style="list-style-type: none"> Free college for children of incapacitated or killed Guard members (in the line of duty) 				<ul style="list-style-type: none"> Free fishing and small game license for disabled (50%) veterans Free access to state parks for disabled (50%) veterans 	<ul style="list-style-type: none"> employment State version of Soldier & Sailors Relief Act State version of USERRA
Connecticut NG&R Members: 7,091 Spouses: 2,800 Children: 4,409	<ul style="list-style-type: none"> 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. Coverage by the state workers' compensation system for members of the National Guard who are called to active duty by the Governor in support of a state mission. 	<ul style="list-style-type: none"> Tuition waiver for veteran declared MIA, POW. In-state tuition at all state colleges and universities to any member of the U.S. armed forces, ad his or her spouse, who is stationed under military orders in the state. 	<ul style="list-style-type: none"> \$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. Exempt half of veterans' military pensions from the state income tax. Food, clothing, medical and general care, and burial expenses to needy wartime veterans and family members Exemption from itinerant vendor's fee. Provide bonuses of \$50 a month to activated National Guard troops serving in Southwest Asia. Increase "death benefit" for residents activated to serve in conflict. Families 	<ul style="list-style-type: none"> Information about family program available at: http://www.ct.gov/mil/cwp/view.asp?a=1349&Q=257258&milNav= 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Indemnification of Guard from personal liability for damages or injuries that may be caused when they are performing duties while called to active state duty.

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			with young children would receive \$100,000, plus \$50 a month per child, until the children reach the age of 18.			
Delaware NG&R Members: 5,241 Spouses: 2,853 Children: 4,684	<ul style="list-style-type: none"> • Receive pay difference between military pay and state salary. • Allows for maximum of five 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 benefits for up to two years as long as they pay their co-payment. 	<ul style="list-style-type: none"> • Provides tuition and fees reimbursement for NG and Reserve members attending college in Delaware (at in-state rate, up to undergrad degree), subject to total appropriated. 	<ul style="list-style-type: none"> • 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) while mobilized. • Provides Line-of-Duty \$150,000 death benefit to national guard members mobilized under the state or federal authority and provides free state public college tuition for surviving dependants. 	<ul style="list-style-type: none"> • Information about family program available at: http://www.delawarenationalguard.com/home/new/content/aboutus/family.cfm • Protects mobilized members from having their electric, gas, water, telephone, and cable or satellite television service disconnected 	<ul style="list-style-type: none"> • Prevent professional licenses held by deployed members of the military from expiring while deployed and provides 180 – 270 days to renew upon return. • Provides one year of no fee hunting licenses and entrance to state parks for members deployed to OIF and OEF. 	<ul style="list-style-type: none"> • Prohibits disorderly conduct at funerals and memorial services by establishing certain distance for protestors.
Florida NG&R Members: 33,363	<ul style="list-style-type: none"> • Entitled to 30 days of pay upon deployment • Receive pay 	<ul style="list-style-type: none"> • Priority placement in gifted, special needs and voucher programs for 	<ul style="list-style-type: none"> • Extends SCRA to include early termination of auto leases, cell phone 	<ul style="list-style-type: none"> • Spouses who leave jobs to accompany Service members are eligible for 	<ul style="list-style-type: none"> • Spouses with nurse licenses from other states can transfer to Florida by 	<ul style="list-style-type: none"> • Landlords prohibited from discriminating against military • Regulation of payday

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Spouses: 16,923 Children: 28,084	<p>difference between military pay and state salary</p> <ul style="list-style-type: none"> Continued health insurance coverage during activation 	<p>children of military</p> <ul style="list-style-type: none"> 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) 	<p>agreements, and other commonly leased/contracted items</p> <ul style="list-style-type: none"> 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 	<p>unemployment compensation;</p> <ul style="list-style-type: none"> State provides financial emergency assistance while the Reservist is on active duty and deployed; 	<p>endorsement</p> <ul style="list-style-type: none"> Licensing requirements streamlined, reducing time from as much as a year to 90 days Spouses can work up to 90 days pending licensing approval 	<p>lending</p>
<p>Georgia NG&R Members: 27,637 Spouses: 14,588 Children: 25,309</p>	<ul style="list-style-type: none"> 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 up to 5 years of creditable service with employees' retirement system. May choose to continue health benefits, life 	<ul style="list-style-type: none"> 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 secure tuition reimbursement, etc., in the event of deployment. Increased the number of "full-ride" scholarships 	<ul style="list-style-type: none"> 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. Allows service members deployed for more than 90 days consecutive a tax credit for the amount he or she expended for 	<ul style="list-style-type: none"> Unemployment benefits insurance for accompanying spouses on reassignments. The opportunity to contribute to the Georgia National Guard Family Support Foundation on their income tax return. Provide \$2,000 scholarship to children for each period of 181 days in combat zone. Children of NG or Reserve members killed or disabled receive \$2,000 	<ul style="list-style-type: none"> Provides National Guard distinctive auto plates at no cost. Provides a 6-month grace period for any service member whose drivers license expires while they are on active duty; Allows licensed pharmacists to practice for six months upon return if license expired; Provides a 6-month grace period for returning service members whose professional licenses expire while serving on active duty; 	<ul style="list-style-type: none"> Job fairs for unemployed service members. On-line job database for Army NG members and their spouses at: www.virtualarmory.com Increased employer 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

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	insurance, etc., during deployment.	available to selected recipients.	qualified life insurance premiums through the service members' Group Life Insurance Program. <ul style="list-style-type: none"> Retirees eligible for additional pension from State of Georgia. 	scholarships for 4 years.	<ul style="list-style-type: none"> Honorary hunting and fishing license for one year to any returning veteran Provide for automatic license extensions and exemption from continuing education requirements for all license or registrations required by the state, except attorneys (NG & Reserve members serving on active duty for at least 90 consecutive days). 	<ul style="list-style-type: none"> lease agreement with 30 days notices to the landlord Terminate cell phone service contract with 30 days notice to provider. Removes age cap for volunteers participating in the State Defense Force.
Guam	<ul style="list-style-type: none"> 15 days military leave 	<ul style="list-style-type: none"> Tuition Assistance for Guard members (75%-100%) 		<ul style="list-style-type: none"> Family Support Website (Coming Soon) Family Assistance Center (Fort Juan Muna) 	<ul style="list-style-type: none"> Vehicle license indicating member of National Guard (NG) or Reserve (R) 	
Hawaii NG&R Members: 9,417 Spouses: 4,544 Children: 7,129		<ul style="list-style-type: none"> Tuition assistance for NG members Pending legislation: Full tuition refund when activated for 60 days or more 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Information about family program available at: http://www.dod.state.hi.us/family/index.html 		
Idaho NG&R Members: 5,363	<ul style="list-style-type: none"> Reemployment protection Receipt of benefits if employee dies while 	<ul style="list-style-type: none"> Protection of educational status if activated over 30 days 	<ul style="list-style-type: none"> SSCRA protection when activated by state over 30 days 	<ul style="list-style-type: none"> Protection of custody and visitation rights 	<ul style="list-style-type: none"> Recognition of military driver's license and extension of state license during 	<ul style="list-style-type: none"> Uniformed Services Employment and Reemployment Rights Act (USERRA)

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Spouses: 3,009 Children: 5,288	activated	<ul style="list-style-type: none"> Pay up to 100% of fees and tuition 			activation	coverage for state duty
Illinois NG&R Members: 25,333 Spouses: 10,062 Children: 17,719	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> NG eligible to receive grant for tuition and certain fees to 2 or 4 year public colleges. 	<ul style="list-style-type: none"> State does not tax military pay. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Special license plates for armed forces members, including disabled veterans, Vietnam Veterans, Purple Heart awardees and Retired Armed Forces members. 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 15 calendar days of leave without loss of time or pay Hiring preference for Service connected disabilities 10 percent preference to veterans on exams for employment Preference for veterans for state merit jobs 	<ul style="list-style-type: none"> NG tuition supplement to state schools for tuition and mandatory fees (less amount received from other financial assistance), up to 8 semesters. Remission of tuition and other mandatory fees at any state supported education 	<ul style="list-style-type: none"> 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 in combat zone or hospitalization due to service in a combat zone. 	<ul style="list-style-type: none"> Statewide network of volunteers to coordinate family readiness services. Youth Council established to develop strategic plan for addressing needs of children in military families. Integration of youth service participants 	<ul style="list-style-type: none"> For individuals serving abroad in the armed forces, drivers license remains valid for 90 days following the person's deactivation. Driver license renewal for individuals living outside the state – including those 	<ul style="list-style-type: none"> Non government employers must be granted leave for state active duty pursuant to SSRA.

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		institution for children of disabled soldiers.	<ul style="list-style-type: none"> • Property tax abatement for Purple Heart recipients who have suffered at least a 10% disability. • Free burial at the veterans' cemetery if the soldier has been federalized. 	<p>into work of statewide assistance volunteer network.</p> <ul style="list-style-type: none"> • Partnership with 4H extension to provide leadership opportunities to children of military families. 	<p>serving in the armed forces and their families.</p> <ul style="list-style-type: none"> • Eligibility for the Disabled Veteran license plate if the soldier has suffered a walking impairment as the result of duty. • 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. 	
<p>Iowa NG&R Members: 13,287 Spouses: 6,126 Children: 11,173</p>	<ul style="list-style-type: none"> • Receive pay difference between military pay and state salary • Guaranteed re-instatement and health benefits 	<ul style="list-style-type: none"> • Fully fund the NG Education Assistance Program (provides 100% of tuition assistance for 2004-2005 academic year) • Tuition refunds when activated 	<ul style="list-style-type: none"> • 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 • Matching grant for down payment and closing costs for current National Guard, Reserve and Active Duty armed services personnel 	<ul style="list-style-type: none"> • Up to three free counseling sessions this fiscal year for members and family upon completion of activation. • Additional information about family program available at: http://www.iowanationalguard.com/PAGES/family/Index.htm 	<ul style="list-style-type: none"> • No penalties for expiration and automatic extensions of licenses • Automatic extensions on expired licenses 	<ul style="list-style-type: none"> • Granted veteran status when activated for 90 days or more

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			<p>who are buying a home in Iowa and have served on active duty in support of the war on terrorism.</p> <ul style="list-style-type: none"> • 			
<p>Kansas NG&R Members: 12,198 Spouses: 6,602 Children: 12,180</p>	<ul style="list-style-type: none"> • 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 rates, depending on 	<ul style="list-style-type: none"> • Up to 100% of tuition fees paid for enlisted members, based on funding; • Active duty military 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; 	<ul style="list-style-type: none"> • 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 • Reimbursement of health care insurance premium costs at state employee rates for NG members on state activation over 30 days • Kansas Lottery 	<ul style="list-style-type: none"> • Information about family program available at: http://www.ks.ngb.army.mil/family/ 	<ul style="list-style-type: none"> • Free hunting and fishing licenses for NG members • Professional license continue to be valid while an individual is in military service and for six months following their release. • 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 • Free admission to state parks for NG members 	

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	the amount of coverage		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)			
Kentucky NG&R Members: 12,088 Spouses: 6,130 Children: 10,038	<ul style="list-style-type: none"> • 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); 21 days for NG or Reserve. • Receive pay difference between military pay and state salary • Pending: Boards of Education are permitted to provide support to certified education staff 	<ul style="list-style-type: none"> • Tuition paid up to or equal to the in-state full or part-time tuition rate • No discrimination due to absence, includes state and federal active duty deployments. • 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 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Veterans' personal loan program, up to \$10,000 and 10 years. • Military Family Assistance Trust Fund • Welcome home program that includes mentoring and additional benefits for family members. • K-12 students excused day of deployments and return of parent. • Child custody decree modifications temporary while deployed. • Military spouse unemployment 	<ul style="list-style-type: none"> • 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 • Training requirement waived for active and retired federal civilian and military peace officers • Concealed deadly weapon license. • NG license plate • Automatic extension of certifications. 	<ul style="list-style-type: none"> • Employers must grant military leave • Cannot deprive of employment or eligibility in membership in organizations • 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

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	<p>called to active duty</p> <ul style="list-style-type: none"> Teachers, principles, etc called to active federal duty will be granted leave of absence and upon return, state will pay member contribution to receive retirement service credit for active duty period. Excused day for spouse deployments and returns. 		<p>revenue laws</p> <ul style="list-style-type: none"> State income tax exemption of all income sources for those killed in line of duty, for the year during and the year prior. Auto insurance discount after completion of defensive driving course. Death benefits from the state for State Active Duty; expanded to include Reserves. 	<p>benefits transferable to a different state if destination has similar statute.</p> <ul style="list-style-type: none"> Housing grants to reduce principal and interest payments on a mortgage. 	<ul style="list-style-type: none"> Assist spouse in obtaining professional and occupational licenses when moving to state due to reassignment. 30 days to renew vehicle license if stored while deployed. Eliminate annual proof to renew for veterans and retired military license plates. Exempt from paying tolls going to or returning from duty 	<p>appoint attorney for criminal activities while on duty</p> <ul style="list-style-type: none"> 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
<p>Louisiana NG&R Members: 21,541 Spouses: 9,537 Children: 16,827</p>	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Protection from academic penalties while activated 	<ul style="list-style-type: none"> State income tax relief to activated members 	<ul style="list-style-type: none"> Information about family program available at: http://www.la.ngb.army.mil/fs/home.htm 		<ul style="list-style-type: none"> Public and private sector employers authorized to pay supplemental income to activated employees Continue cases where a subpoenaed witness or party has been activated
<p>Maine NG&R Members: 7,288 Spouses: 3,922 Children: 6,,695</p>	<ul style="list-style-type: none"> 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 			<ul style="list-style-type: none"> Information about family program available at: http://www.me.ngb.army.mil/Family/ 	<ul style="list-style-type: none"> Waive or defer all or any portion of continuing education requirements as a condition of license renewal when activate over 30 days 	

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
	<p>return to position within 90 days of separation</p> <ul style="list-style-type: none"> • Protection of seniority, pay and other benefits 					
<p>Maryland NG&R Members: 23,960 Spouses: 12,107 Children: 19,995</p>	<ul style="list-style-type: none"> • Receive pay difference between military pay and state salary 		<ul style="list-style-type: none"> • Incorporates provisions of SSCRA and USERRA when activated under state law 	<ul style="list-style-type: none"> • Family support organizations at both unit and headquarters level • Additional information about family program available at: http://mdngfamilysupport.com/ 		
<p>Massachusetts NG&R Members: 14,422 Spouses: 6,283 Children: 9,944</p>	<ul style="list-style-type: none"> • Increases the per diem compensation that Guard members receive while on state active duty from \$75 to \$100; • Provides that the state pay half the monthly life insurance premiums for Guard members. • Grants high school diplomas to veterans who left school for good upon being drafted or enlisting in World War II, Korea or Vietnam wars. • Public pension is protected and military service is credited to it; also eligible for re- 	<ul style="list-style-type: none"> • Exempts Guard members from paying any fees while attending a Massachusetts public college or university. Already, they receive free tuition, but fees can account for as much as three quarters of the cost of a college education. The state, not the schools, will pay for the cost of the waivers. • 100% tuition and fee assistance in state schools (starting July 1, 2006). 	<ul style="list-style-type: none"> • Can request extension to file taxes while serving for time served and an additional 6 months, if individual paid 80% of taxes due. • Defer real estate taxes at 8% while serving. • \$1,000 Bonus given to those who served in Afghanistan and Iraq since 9/11/01; \$500 bonus if activated in other areas. • Daily pay of \$100. • Provides for 50% of the premium of monthly SGLI (or equivalent group) life insurance premiums for policies worth up 	<ul style="list-style-type: none"> • Increases the death benefit paid to families of Guard members killed in the line of duty from \$5,000 to \$100,000; • Creates a new \$2,000 benefit for Gold Star spouses and increases the Gold Star parents' benefit from \$1,500 to \$2,000. • Official documents can be acknowledged by commissioned officers rather than notary. • Military Family Relief Fund (see web site for more info) • Visit the Family Support web site for more information. 	<ul style="list-style-type: none"> • Waive late or renewal fees for veterans or military personnel who are unable to meet license deadlines due to deployment. 	<ul style="list-style-type: none"> • Anti discrimination clause saying that an individual cannot be discriminated against because of his or her connection to military activity • Military records now in electronic format and available online. • Annual proclamation for Massachusetts NG.

Information concerning the number of Guard and Reserve members, spouses and children includes members of the Army Reserve, Army National Guard, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Air National Guard, and the Coast Guard Reserve. Information was generated by the Defense Data Manpower Center, dated March 2004.

State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
	<p>employment within 2 years.</p> <ul style="list-style-type: none"> • Provide for pay difference between public service pay and military pay. • When on leave, state continues to pay its share of the health insurance premium. • Public employees of other state, who have served in the guard, allowed to have military service credited to their pension. 		<p>to \$400,000.</p> <ul style="list-style-type: none"> • Provides a \$1,000 bonus to Massachusetts service men and women who have served on active duty post-9/11 in Afghanistan or Iraq and a \$500 bonus to those who serve at least six months on active duty in other locations; • Establishes a check-off on the state tax form to help members of the Guard and armed forces reserves called to active duty after September 11, 2001 and their families defray the costs of food, housing, utilities, medical services and other expenses; • Death benefit of \$100,000 for guard member. • Free drug and alcohol shelters for homeless veterans. • One time loan up to \$10,000 at 3%. • Temporary financial assistance on case-by-case basis. 			
Michigan NG&R	<ul style="list-style-type: none"> • Entitled to unpaid military leave of 		<ul style="list-style-type: none"> • A taxpayer may designate \$1 or more 	<ul style="list-style-type: none"> • Information about family program 	<ul style="list-style-type: none"> • Obtain fishing license for one dollar. 	<ul style="list-style-type: none"> • Employment protection for persons

Information concerning the number of Guard and Reserve members, spouses and children includes members of the Army Reserve, Army National Guard, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Air National Guard, and the Coast Guard Reserve. Information was generated by the Defense Data Manpower Center, dated March 2004.

State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
Members: 19,361 Spouses: 8,908 Children: 16,020	<p>absence up to 5 years.</p> <ul style="list-style-type: none"> • Eligibility points when applying for state employment • Special provision to receive pay difference between military pay and state salary (9/11/01 – 9/30/06) • 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 appointments • Supplemental state-subsidized group health plans. 		<p>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.</p>	<p>available at: http://michguard.com/family/</p> <ul style="list-style-type: none"> • Established Military Family Relief Fund up to \$2,000 per year for families. • Utility shut-off protection. • Prohibit court from changing child's placement while a parent is on active duty. 		<p>call into military service.</p> <ul style="list-style-type: none"> • Bans protests within 500 ft. of funerals; allows for penalties for disorderly conduct.
Minnesota NG&R Members: 19,618 Spouses: 8,245 Children: 14,464	<ul style="list-style-type: none"> • 15 days of paid military leave per year • Receive pay difference between military pay and state salary 	<ul style="list-style-type: none"> • Surviving family members receive 100 percent tuition if member killed in line of duty • NG or military reserves entitled to tuition refund if ordered to active duty prior to the 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Protect child care assistance for NG members while activated. • First Lady initiative: link military families with community organizations willing to help during deployments: 	<ul style="list-style-type: none"> • Charge \$10 for special NG license plate. Eligible to purchase distinctive license plates, vets plates, too. 	<ul style="list-style-type: none"> • State provides similar protection to the Federal Soldiers, Sailors Civil Relief Act and now also USERRA.

Information concerning the number of Guard and Reserve members, spouses and children includes members of the Army Reserve, Army National Guard, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Air National Guard, and the Coast Guard Reserve. Information was generated by the Defense Data Manpower Center, dated March 2004.

State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
		termination of the school year. <ul style="list-style-type: none"> • 100 percent tuition assistance; eligible to participate in a tuition reimbursement program. 	stationed outside the state is exempt from state income tax. <ul style="list-style-type: none"> • “War Bonus” tax credit enacted in 2006 retro. Active to 9/11/2001 for veterans having served in a designated hostile fire zone. 	<ul style="list-style-type: none"> • Information about family program available at: http://www.dma.state.mn.us/FamilyPrograms/default.htm 		
Mississippi NG&R Members: 17,897 Spouses: 9,296 Children: 16,107				<ul style="list-style-type: none"> • Created the The Mississippi Military Family Relief Fund to make grants available to families that have experienced financial difficulties due to a family member from the Guard and Reserves being called to active duty; a Mississippi resident may designate any portion of their tax refund for deposit into the relief fund. • Information about family program available at: http://www.ngms.state.ms.us/statefamilysupport/ 		
Missouri NG&R Members: 22,103 Spouses:			<ul style="list-style-type: none"> • Not required to maintain financial responsibility on motor vehicles • Pending: Income tax 	<ul style="list-style-type: none"> • Child support payments calculated on military pay while activated • Missouri VFW 	<ul style="list-style-type: none"> • Exempt from license and examination fee while activated • Exempt from delinquent vehicle 	<ul style="list-style-type: none"> • Granted extension until 180 days after return for filing reports, paying indebtedness,

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
11,669 Children: 20,382			exemption for military personnel	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”	registration fee • May renew expired license, registration or certification within 60 days of return	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	<ul style="list-style-type: none"> • Reemployment upon completion of service • Hiring preference for state, municipal, county and city employment • 120 hours of paid military leave granted annually 	<ul style="list-style-type: none"> • Academic leave of absence • Flexible and liberal tuition refund opportunities, course curriculum protection, and support to complete courses prior to activation 	<ul style="list-style-type: none"> • 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 tax • First \$3,000 of retired pay exempt from income tax 	<ul style="list-style-type: none"> • Delegation of power of attorney for families of Guard and Reserve members to another non family person while member serves on active duty 	<ul style="list-style-type: none"> • 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 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 	<ul style="list-style-type: none"> • General relief from court actions similar to SSCRA for state activation

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
					<ul style="list-style-type: none"> Exemption from 7 year wait for moose, sheep or goat permit drawing for deployed members if license is turned in unused 	
Nebraska NG&R Members: 7,125 Spouses: 3,366 Children: 5,604	<ul style="list-style-type: none"> 120 hours of paid military leave granted annually 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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 Reimburse NG member for up to 102% of costs incurred for employer provided or personally held health insurance during any period of state activation. 	<ul style="list-style-type: none"> Conduct monthly emotional support group meetings in each community with a deployed unit. Open to families of all branches of service. Each meeting is attended by representatives from the Chaplain Corps and Senior Leadership. Individuals, churches, private organizations and businesses providing support Family program support through potlucks, briefings, and meetings Added full-time State Youth Coordinator. Hosted week long Camp Purple for military youth. Two Nebraska teens serving on Guard Teen Panel at National level. Initiated a Military Teens Group. 	<ul style="list-style-type: none"> Drivers license remain valid during activation; renewal is granted without test for 60 days following separation. Military members who purchased a hunting or fishing license and then are deployed for at least half of the license period receive 1 time discount on next license period upon return from deployment. 	<ul style="list-style-type: none"> Expedited demobilization through in-state conducted program Adopt specific portions of USERRA when activated by the state Established law which sets a 300 foot limit for protestors during funeral services. Added full-time ESGR coordinator in order to maintain historically strong employer support.

Information concerning the number of Guard and Reserve members, spouses and children includes members of the Army Reserve, Army National Guard, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Air National Guard, and the Coast Guard Reserve. Information was generated by the Defense Data Manpower Center, dated March 2004.

State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
				<ul style="list-style-type: none"> Additional information about family program available at: http://www.neguard.com/family/index.htm 		
Nevada NG&R Members: 4,506 Spouses: 2,265 Children: 3,843	<ul style="list-style-type: none"> 15 days paid military leave Receive pay difference between military pay and state salary for periods over 15 days 	<ul style="list-style-type: none"> 100% tuition waiver for fall and spring semester at state schools (excluding tech and lab fees) 100% of summer semester costs through the Education Encouragement Fund 		<ul style="list-style-type: none"> Information about family program available at: http://www.nv.ngb.army.mil/index.cfm 		
New Hampshire NG&R Members: 3,737 Spouses: 1,983 Children: 3,432	<ul style="list-style-type: none"> 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 					
New Jersey NG&R Members: 20,317 Spouses: 9,014 Children: 14,523	<ul style="list-style-type: none"> 90 days paid military leave during state activation 			<ul style="list-style-type: none"> Information about family program available at: http://www.nj.gov/military/familysupport/home.html 		<ul style="list-style-type: none"> 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

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
						<p>allowance in some cases for termination of leases and protection from evictions</p> <ul style="list-style-type: none"> • Militia eligible to receive workers compensation for duty related injuries
<p>New Mexico NG&R Members: 5,645 Spouses: 2,931 Children: 5,424</p>	<ul style="list-style-type: none"> • 30 days of paid military leave • 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 	<ul style="list-style-type: none"> • In state tuition rates for all military families, including the Guard 	<ul style="list-style-type: none"> • State provides \$250,000 worth of life insurance for every member of the National Guard. 	<ul style="list-style-type: none"> • Unemployment benefits for spouses who accompany military members. 		
<p>New York NG&R Members: 30,466 Spouses: 13,881 Children: 23091</p>	<ul style="list-style-type: none"> • Supplemental military leave benefits extended through 12/31/04 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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.n 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
		<ul style="list-style-type: none"> • 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 school attended prior to a military relocation. 	<ul style="list-style-type: none"> • 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 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 	y.us/dmna/family/family.html	<ul style="list-style-type: none"> • activation • Fees waived for renewal of temporary teaching certificate • Extension of driver’s licenses and motor vehicle registration • Free hunting and fishing licenses 	<ul style="list-style-type: none"> • 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 Discount Program to recognize retailers
North Carolina NG&R Members: 22,789 Spouses: 11,848 Children:	<ul style="list-style-type: none"> • Receive pay difference between military pay and state salary • Increased State funded NG pension benefit to \$75-\$150 per month. 	<ul style="list-style-type: none"> • Tuition assistance for NG members (state budget \$2M annually) • In-state tuition for out of state resident members of the NC NG 	<ul style="list-style-type: none"> • State tax exemption for pay when in combat zone • Pending: expansion of state tax exemption for military pay upon activation 	<ul style="list-style-type: none"> • Operation Reaching Out to Children (ROTC): 133 banks provide toll-free financial counseling • Many diverse associations donate funds to provide child 	<ul style="list-style-type: none"> • Vehicle license plate extension when activated • Special “In God We Trust” license plate with yellow ribbon with proceeds going to Soldiers and 	<ul style="list-style-type: none"> • 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, Registration and Fees	Protections, Recognition and Employment Support
19,304		<ul style="list-style-type: none"> • Enhanced state funded National Guard Tuition Assistance to current actual tuition at State supported colleges and universities. • Authorize payment for text books. 		<p>care and child activities for military families.</p> <ul style="list-style-type: none"> • 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 community • UNC-Chapel Hill established the National Citizen Support Program to connect and focus community resources to NG and reserve and their families (see http://www.ribbonstoreality.org). • 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.arm 	Airmen Relief Fund, plus contribution option on state tax form	

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
				y.mil/family/default.asp		
North Dakota NG&R Members: 4,812 Spouses: 2,235 Children: 3,992		<ul style="list-style-type: none"> • Special enrollment in North Dakota State University 	<ul style="list-style-type: none"> • Special state tax deduction when activated • Emergency Relief Fund for soldiers and airmen • Special projects and donation programs 	<ul style="list-style-type: none"> • Elementary schools identify deployed moms/dads • Wellness calls to families. 	<ul style="list-style-type: none"> • Special hunting deadlines and privileges 	
Ohio NG&R Members: 30,044 Spouses: 13,844 Children: 24,145	<ul style="list-style-type: none"> • 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 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 	<ul style="list-style-type: none"> • 100 percent tuition assistance for NG members attending state schools or, if attending a private school, the average cost of all state schools will be paid toward the cost of the private school tuition. 	<ul style="list-style-type: none"> • 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. • State Death Benefit: \$100,000 for members who die while serving on State Active Duty, Title 32 Homeland Defense/Homeland Security or Title 10. State also reimburses members for SGLI premium while on State Active Duty, Title 32 Homeland Defense/Homeland Security, and Title 10. • Military Injury Relief Fund: The fund was recently established by the state of Ohio to financially assist Ohio service- 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Special NG license available for members. • Permitted to renew expired license upon return without test. 	<ul style="list-style-type: none"> • 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 authorized to pay supplemental income to activated employees. • 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, Registration and Fees	Protections, Recognition and Employment Support
			members who were injured as a result of active service in support of OIF and OEF.			
Oklahoma NG&R Members: 16,195 Spouses: 8,425 Children: 14,315	<ul style="list-style-type: none"> • 30 days paid military leave (full salary) for NG members and 20 days military leave (full salary) for Reserve, 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 	<ul style="list-style-type: none"> • Tuition Fee Waiver Program to state supported colleges and universities for National Guard. 		<ul style="list-style-type: none"> • Information about the Oklahoma Family Support Program available at http://www.ok.ngb.army.mil/FamProg/ 		<ul style="list-style-type: none"> • Protections in the USERRA.
Oregon NG&R Members: 11,033 Spouses: 5,596 Children: 9,322	<ul style="list-style-type: none"> • Receive continued health care benefits up to 24 months while activated • Employees can donate leave to NG members within their agency • Added \$2.6M to 	<ul style="list-style-type: none"> • Tuition assistance for NG members (100% for FY 2006) • Expanded Higher ED tuition assistance to children of NG members killed while on federal active duty. 	<ul style="list-style-type: none"> • \$170 uniform allowance to NG officers and warrant officers upon appointment • Military receive \$3,000 tax exemption for first year entering and final year leaving 		<ul style="list-style-type: none"> • Reimburse NG and Reserve for hunting and fishing license. • Extend period of valid driver license for deployed NG and Reserve to 90 days 	<ul style="list-style-type: none"> • Eligible for workers compensation benefits for injuries while on state duty • Changed definition of Veteran for Oregon to 178 days of active federal service. • For Guard members

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
	<p>County Veterans Service Officers</p> <ul style="list-style-type: none"> Established a State Troops to Teachers program that provides scholarships to veterans who teach at least 3 years in a low-income area. 	<ul style="list-style-type: none"> Students at state universities receive credit or refunds if called to federal active duty. Requires Post Secondary education institutions to award credit for education and training. Issue High School Diploma upon request of veteran who has a GED, post secondary degree or achieved a score on the ASVAB that meets Military Dept. threshold. 	<p>active duty, and for duty spent outside the state</p> <ul style="list-style-type: none"> Governor directed death benefits above \$3,000 not to be collected pending change in statute Established a military relief fund of \$500,000. Discharge of tax liability of taxpayer who died during military active duty services on or after 9/11/01 up to 12/06. Pay earned while on federal service is exempt from personal income tax if duty is performed in Oregon. Exempts up to \$60,000 valuation in property taxes while serving on federal active duty. 			<p>of neighboring states called to active duty, extends Re-employment rights.</p> <ul style="list-style-type: none"> Funded two positions for a National Guard Re-Integration Team. Extended Re-employment rights for State Active Duty
<p>Pennsylvania NG&R Members: 32,918 Spouses: 13,919 Children: 23,046</p>	<ul style="list-style-type: none"> Right to reemployment Employee may receive paid benefits while on military leave 			<ul style="list-style-type: none"> Information about family program available at: http://www.dmva.state.pa.us/dmvanew/cwp/view.asp?a=1132&q=444209 		<ul style="list-style-type: none"> 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

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						reemployment. <ul style="list-style-type: none"> • 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:	<ul style="list-style-type: none"> • Receive pay difference between military pay and state salary • Eligible to receive Christmas bonus for 12 months prior to having been activated 	<ul style="list-style-type: none"> • Tuition assistance for graduate degree (max of \$1,350 per year) • Tuition assistance for under graduate/ vocational degree (max of \$900 per year) • Tuition assistance for M.D. residency (max of \$1,000 for two years) 	<ul style="list-style-type: none"> • Exempt from tax on Service income while in a combat zone • 6 month extension for paying income tax debt without interest 	<ul style="list-style-type: none"> • Information about family program available at: HQ Puerto Rico NG Office of Personnel, email: nydia.garcia@pr.ngb.army.mil • Counseling services available through the P. R. Department of the Family • Direct support from the Child Support Enforcement Agency 		<ul style="list-style-type: none"> • Psychology seminars and workshops provided free by the University of P.R. and by a private university • Inter-service support network in cooperation with Vet Centers
Rhode Island NG&R Members: 5,126 Spouses: 2,580 Children: 4,037		<ul style="list-style-type: none"> • 100% tuition exemption for NG members attending state schools, up to 2 classes per summer semester, and 3 classes per fall and spring semesters. 	<ul style="list-style-type: none"> • 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. 		<ul style="list-style-type: none"> • Upon return from duty, Guard member will have 30 days to renew expired driver's license. 	<ul style="list-style-type: none"> • Assistance for returning Guard Members in beginning a small business.
South	<ul style="list-style-type: none"> • 45 days annual leave 	<ul style="list-style-type: none"> • Reimbursement of 		<ul style="list-style-type: none"> • Priority given 		

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
Carolina NG&R Members: 17,990 Spouses: 9,579 Children: 15,902	and 90 days sick leave for activation <ul style="list-style-type: none"> • Exec Order: granted 30 additional days for military leave • Option during activation to continue state health plan and retirement plan by paying employee share 	tuition for state institutions due to activation		children of deployed members to attend the National Guard Summer Youth Camps <ul style="list-style-type: none"> • 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 available at: http://www.scguard.com/familyreadiness/frgnewsletter/index.htm 		
South Dakota NG&R Members: 4,963 Spouses: 2,511 Children: 4,469	<ul style="list-style-type: none"> • Receive pay difference between military pay and state salary 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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 • Bonuses for soldiers (Active Duty, Reserve and NG) who participated in the war on terror 	<ul style="list-style-type: none"> • Readjustment briefings for soldiers and their families returning from deployment. • Information about family program available at: http://sdguard.ngb.army.mil/family_support.asp 	<ul style="list-style-type: none"> • Reduced hunting and fishing license fees for disabled 	
Tennessee NG&R Members: 20,031 Spouses:	<ul style="list-style-type: none"> • Exec Order: special leave with partial pay (to extent possible, the difference between military pay 	<ul style="list-style-type: none"> • Tuition assistance for NG members to attend state education institutions 		<ul style="list-style-type: none"> • Information about family program available at: http://www.tnmilitary.org/familyreadiness/inde 	<ul style="list-style-type: none"> • One free license plate for enlisted members of the NG. 	<ul style="list-style-type: none"> • Class E felony to refuse employment or terminate individual for being a member of the NG

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11,313 Children: 18,396	and state pay but not to exceed \$1,000 per month) for no more than 6 months <ul style="list-style-type: none"> Continue to accrue annual and sick leave, longevity pay, and retirement time 			x.htm		
Texas NG&R Members: 52,190 Spouses: 26,295 Children: 45,310	<ul style="list-style-type: none"> 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 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. 	<ul style="list-style-type: none"> 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; 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 	<ul style="list-style-type: none"> 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 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. Extends the period a person activated during a war or national emergency may claim a winning lottery prize. 	<ul style="list-style-type: none"> 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 plus a volunteer network around the state. 	<ul style="list-style-type: none"> 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 National Guard, U.S. Armed Forces Reserve, and veterans of wars Over 25 low cost specialty license plates are available to military and veterans 	<ul style="list-style-type: none"> 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, and death benefits Municipalities required to continue health, life, and dental insurance coverage benefits to police and fire fighter employees for the entire time they are called into military duty.
Utah NG&R Members: 9,535 Spouses:		<ul style="list-style-type: none"> Tuition waiver for purple heart recipients for under graduate programs 		<ul style="list-style-type: none"> Information about family program available at: http://www.ut.ngb.army.mil/family/familyprogr 	<ul style="list-style-type: none"> 90 day extension for licenses and certification that expire during deployment and 	

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5,794 Children: 11,477				ams/familymain.htm	exempts continuing education or other training need for renewal	
Vermont NG&R Members: 4,199 Spouses: 2,312 Children: 3,778	<ul style="list-style-type: none"> • 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 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 	<ul style="list-style-type: none"> • Paid tuition for surviving family members of NG member who dies on active duty 		<ul style="list-style-type: none"> • \$50,000 emergency assistance fund for families of activated members 		
Virginia NG&R Members: 25,252 Spouses:	<ul style="list-style-type: none"> • Exec Order: eligible for supplemental pay equal to difference between military and state pay 	<ul style="list-style-type: none"> • Colleges/Universities strongly encouraged to provide tuition credits or reimbursement to 	<ul style="list-style-type: none"> •Extend protections of the SSCRA to members activated under state law •Allows death gratuity 	<ul style="list-style-type: none"> •Children whose parents are divorced and whose custodial parent has been called to active duty would 	<ul style="list-style-type: none"> • Extension of drivers license and vehicle registration while serving outside of the state 	<ul style="list-style-type: none"> • Virginia_Citizen Soldier Support Council has created a website to help Guard and Reserve members

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State	State Employees	Educational Benefits	Tax and Financial Benefits	Family Support	Licensing, Registration and Fees	Protections, Recognition and Employment Support
12,964 Children: 21,754	<ul style="list-style-type: none"> • Supplemental pay for teachers as determined by the local education agency • Provide credit for military service in retirement system; • Allow full time employees to carry over annual leave accrual above maximum amounts. • Provide an additional death benefit in the amount of \$20,000 for every employee of the state or of a political subdivision called to federal active duty. • Veterans hiring preference. Requires the state and local government give additional consideration to veterans who have a service-connected disability rating fixed by the United States Veterans Administration. 	<p>students forced to leave due to mobilization;</p> <ul style="list-style-type: none"> • Encourage state colleges and universities to use the American Council on Education (ACE) Guide to give Guard and reserve personnel credit for their service during active duty. • Developed a 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 • Ensure that students whose parents deployed outside the United States will continue to be admitted to public schools without tuition. • Military Survivors and Dependents Education Program: spouse or child, between the ages of 16 and 29, of a military service member killed, missing in action, 	<p>payments to be subtracted from state income tax when death occurs in line of duty;</p> <ul style="list-style-type: none"> • Virginia Society of Certified Public Accountants (VaCPAs) 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 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 	<p>be allowed to attend school where the non-custodial parent lives</p> <ul style="list-style-type: none"> • Information about family program available at: http://www.virginiaguard.com/ and select family assistance from options listed on the left of the website; • Developing a plan to provide local health department information on counseling for military personnel and the their families needed before, during, and after mobilization. • Virginia Military Family Relief Fund provides financial assistance to members of the Virginia National Guard and Virginia residents who are members of the Reserves of the armed forces who have been called to active duty for periods in excess of 90 days, and their families, for living expenses.. 	<ul style="list-style-type: none"> • Special license plates for spouses of deceased marine Corps veterans; • Expedited professional licensure process for military spouses and dependents moving into Virginia • Expedited licensure or certification of certain nurses who 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. 	<p>and their families.</p> <ul style="list-style-type: none"> • 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 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 assists

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		<p>taken prisoner, or at least 90 percent disabled may be eligible for education benefits. These benefits may include full payment of tuition, fees, room and board, and books at any state-supported college or university in Virginia.</p> <ul style="list-style-type: none"> •Relocated K-12 Students Stay Tuition Free – allows the children of active-duty military members who are ordered to relocate to a new school district to continue attending the school they attended immediately prior to the relocation, tuition-free. •In-State Tuition – provides in-state tuition rates for dependents of military personnel stationed in the Commonwealth. •National Guard State Tuition Assistance: Members of the National Guard are eligible for a tuition grant in the amount of the difference between the full cost of tuition 	<p>rental agreement if the tenant is a member of the armed forces of the United States or the National Guard.</p> <ul style="list-style-type: none"> •State Reenlistment Bonus for National Guard members provides a \$2000.00 bonus to enlisted soldiers who extend for at least two years during the period of 1 Apr 06 through 30 Sep 06 and is in addition to any other bonus program that they may be eligible for. •State Referral Bonus: A \$500.00 Referral Bonus is paid to each Virginia National Guard member who provides a referral that actually enlists in the Virginia Army National Guard. •“Support Our Troops” license plate. Support Our Troops, Inc. is a national non-profit organization which raises funds to provide financial assistance to soldiers’ survivors and families to meet medical or household expenses. 			<p>returnees in finding employment. Issued a Declaration of Support that emphasized the importance of employers supporting Guard and Reserve personnel being mobilized for active duty.</p>

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		<p>and any other educational benefits for which he/she is eligible as a member of the National Guard.</p> <ul style="list-style-type: none"> Includes 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. 				
Virgin Islands						
Washington NG&R Members: 21,033 Spouses: 11,389 Children: 19,124	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Provide tuition waivers and conditional scholarship programs to reimburse certain education fees to members of the NG Retention of class standing and grade credit 	<ul style="list-style-type: none"> 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 National Guard 	<ul style="list-style-type: none"> Information about family program available at: http://familysupport.washingtonguard.com/ 	<ul style="list-style-type: none"> Residents on active service including the NG and reserve can get a drivers license that indicates it expires 90 days after discharge. 	<ul style="list-style-type: none"> Employment and reemployment protection Excludes NG membership for unemployment compensation Same right to reemployment when activated by the Governor as under the USERRA

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			Association (NGA) of Washington provides insurance programs and administers an emergency assistance fund			
West Virginia NG&R Members: 8,694 Spouses: 4,347 Children: 6,640	<ul style="list-style-type: none"> • Protection from loss of pay, status or efficiency rating while activated • 30 days paid military leave per year; an additional 30 days if mobilized. • By Exec Order: provide health and life insurance after their leave has expired 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Minimum pay of \$100 per day, plus subsistence and quarters while on state duty • Officers/warrant officers receive \$100 uniform allowance per year • NGA of West Virginia provides supplemental life insurance coverage 		<ul style="list-style-type: none"> • National Guard license plates for one-time fee of \$10 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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. • Students who withdraw from 	<ul style="list-style-type: none"> • Financial/credit protection replicates SSCRA and USERRA • 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 	<ul style="list-style-type: none"> • Information about family program available at: http://www.wingfam.org/index.asp • Court may not consider a parents military activation when determining or modifying custody of a child. • Pre-deployment support and counseling. • Youth camp and Youth programs. • Marriage enrichment programs. 	<ul style="list-style-type: none"> • 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. • Refund of fees upon entering active duty • May receive credit for periods of non-operation of less than 12 months. • May obtain temp license for vehicles 	<ul style="list-style-type: none"> • 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. • Allow for termination or suspension of

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	<p>resumes employment with state.</p> <ul style="list-style-type: none"> • Unused accumulated paid leave may be carried over into next fiscal year. • Reemployment rights. • Prohibition against discrimination and retaliation. 	<p>college due to military service are allowed to receive reimbursement of tuition and fees</p> <ul style="list-style-type: none"> • Students returning from activation are allowed priority for enrollment in college courses. • Activated students allowed completion within 6 months of leaving service w/o payment of additional fees. • Retraining grant up to \$3,000 per year. • Veterans Education Reimbursement Grant • Additional information available at: http://dma.wi.gov/devops/section.asp?linkid=63 	<p>both SSCRA and USERRA.</p> <ul style="list-style-type: none"> • State tax exemption for military retired pay (certain restrictions). • Death gratuity exemption. • Tax filing extension. • Home Mortgage loans benefits such as fixed rates and low interest. 	<ul style="list-style-type: none"> • Reunion and Reintegration - focused assistance to members 30 – 120 days after demobilization. • The spouse and dependent children of an activated member may receive assistance in the event of an economic emergency. 	<p>while on leave up to 30 days.</p> <ul style="list-style-type: none"> • Special license plates signifying military affiliation. • Motor carrier fees will be waived for non-operational periods. • Reduced fishing license fee for disabled veterans. • Armed Forces residents eligible for free fishing and small game hunting license. 	<p>mobile telephone contracts.</p> <ul style="list-style-type: none"> • Ban demonstrations at funeral services. • Transition and Employment assistance. • State civil service preference. • Disabled veterans with 30% or more service may be hired for a state permanent, entry level position.
<p>Wyoming NG&R Members: 2,116 Spouses: 1,121 Children: 1,993</p>	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 100 percent tuition assistance for NG members attending state educational institutions 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Information about family program available at: http://wyoguard.state.wy.us/family.htm 		<ul style="list-style-type: none"> • 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

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	contributions into deferred compensation program with state match.		<ul style="list-style-type: none"> • A \$100,000 death benefit to the designated beneficiaries of Wyoming National Guardsmen killed in a war zone. 			employees <ul style="list-style-type: none"> • Excludes NG membership for unemployment compensation; • Veteran's reemployment right extended from four to five years.