



A REPORT ON PARTICIPANTS IN NEBRASKA EXEMPT SCHOOLS

2024/25 School Year

**Nebraska Department of Education
Exempt School Program Office
September 2026**

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INTRODUCTION

Background

On April 10, 1984, legislation was enacted that allowed parents to provide educational opportunities for their children outside of approved or accredited public or non-public schools (State Statute Section 79-1601). Parents, through a parent representative, were allowed to file for exempt status based on sincerely held religious beliefs. The Nebraska Department of Education (NDE) was given the responsibility for establishing rules and regulations governing procedures and standards for parents filing for an exemption. Rule 13 was developed in response to the statutory directive and became effective on August 22, 1984, and subsequently revised, with a current effective date of June 28, 2026.

In March 1999, a revision was made to the original State Statute. This revision gave parents or legal guardians the option to exempt their schools because the requirements for approval and accreditation required by law interfere with the decisions of the parents or legal guardians in directing their child's education. The Department then implemented a new rule (in addition to Rule 13) entitled Rule 12: "Regulations and Procedures for Exempting Schools for Which Parents Elect Not To Meet Legal Requirements for State Approval and Accreditation for Other Than Religious Reasons," with an effective date of August 4, 1999. The repeal of Rule 12 in May 2016 was the result of combining the two exempt school regulations into one rule. Recently, Rule 13 was amended to incorporate provisions of LB 1027, 2024 and to align the rule with current practices. The current Rule 13 was effective June 28, 2026.

On an annual basis, families that choose to be exempt from approval and accreditation requirements or "home school," file under Rule 13 indicating these requirements either 1) interfere with the decisions of the parents or legal guardians in directing their child's education; or 2) violates sincerely held religious beliefs. Rule 13 describes the procedure and forms that are to be used in the filing process for those seeking exempt status. It was from the submissions by those filing for exempt status for the 2024/25 school year that the data in this report was compiled.

Descriptors/Definitions

The following descriptors and their definitions are used in this report.

- **Exempt status** defines those parents who file to exempt themselves from approval and accreditation regulations, and receive official notification from the Commissioner of Education acknowledging their election to do so.
- **Exempt schools** is the term used in Nebraska for "home schools."
- **Exempt students** refers to the children attending exempt schools.
- A **family unit** is a single family comprised of parent(s) or legal guardian(s) and child(ren).
- A **single family attendance center** refers to a site occupied by students belonging to one family who have received exempt status.
- A **multi-family attendance center** refers to a site occupied by a group of children from two or more families who have received exempt status.

General Information

Rule 13, Frequently Asked Questions (FAQ), and related information and forms can be accessed from the Exempt School Program website at <https://www.education.ne.gov/fos/exempt-schools/>.

DATA REVIEWED

Beginning with the 2017/18 school year, the data presented reflects counts taken at the end of the school year (June 30, the last reporting day for the school year); which were all active exemptions as of that date. Prior to the 2017/18 school year, the data presented reflected counts collected by January of each school year.

Students, Family Units, and Attendance Centers

The total number of students at the end of the 2024/25 school year was 16,419. Appendix A contains statistics for the 2024/25 school year regarding students, family units and attendance centers. A historical summary for school years 1985/86 through 2024/25 can be found in Appendix B.

Dual Enrollment

Dual enrollment is when a student takes some courses at the local public or private school while also being home schooled. Of the total 2024/25 students, 753 were marked as dual enrolled for the 2024/25 school year. This information is not verified against school enrollment records.

Students and Family Units by County

For the 2024/25 school year, exempt students resided in all ninety-three Nebraska counties. The 10 counties with the greatest number of exempt students were as follows:

1)	DOUGLAS	4,106
2)	LANCASTER	2,610
3)	SARPY	1,841
4)	BUFFALO	431
5)	CASS	366
6)	LINCOLN	353
7)	WASHINGTON	291
8)	ADAMS	282
9)	DODGE	277
10)	PLATTE	274

Douglas, Lancaster, and Sarpy Counties accounted for 52 percent of the State's total number of exempt children.

Appendix C lists statistical information on families and students, in single family and multi-family attendance centers, by county.

Exempt School Students Compared to Total Census

The mandatory school attendance law (Section 79-201 R.R.S.) states that a child is of mandatory attendance age if the child will reach 6 years of age prior to January 1 of the then-current school year and has not reached 18 years of age.

Prior to the July 16, 2004 change in law, compulsory school attendance law was age 7 up to age 16.

Appendix D shows the percentage of exempt school students to the total census count. For school years 1985/86 through 2003/04, the total of exempt students each year was divided by the total census count within age 7 through age 15 range to derive a percentage figure. For school year 2004/05, the total of exempt students was divided by the total census count within age 7 through age 16 range to derive a percentage figure. From school year 2005/06 and after, the total of exempt students was divided by the total census count within age 6 through age 17 range to derive a percentage figure. The percent of students attending exempt schools compared to the total census count of Nebraska children for 2024/25 was 4.90 percent.

Beginning with the 2024/25 school year, filings were permitted, *but not required*, for students outside of the mandatory attendance age range.

Students by Age

Listed below are the numbers of exempt students, by age.

Age	Number of Exempt Students
5	516
6	1,382
7	1,410
8	1,402
9	1,369
10	1,338
11	1,370
12	1,378
13	1,307
14	1,241
15	1,304
16	1,345
17	1,004
18	51
19	2
Total	16,419

Discontinuing Enrollment at the Exempt School

For a child who is of mandatory attendance age, attendance at the exempt school may be discontinued in the following two cases:

- ❑ In accordance with Section 79-202(6) R.R.S., a person who has legal or actual charge or control of a child who is at least sixteen years of age but less than eighteen years of age may withdraw such a child before graduation and be exempt from the mandatory attendance requirements by filing a “Withdrawal of a Child(ren) From the Exempt School” form (see Section 008.02 of Rule 13).
- ❑ If the child is below 18 and has completed the program of instruction offered by the exempt school, then each parent or legal guardian shall sign a “Report of Completion of Program” form (see Section 008.01 of Rule 13).

Reason For Discontinuing Enrollment at the Exempt School During the 2024/25 School Year	Number of Students Impacted
The child has reached the age of 16, and is below age 18, and withdrew before graduation (Form C).	38
The child is below age 18 and has completed the program of instruction (Form D).	60

Appendix A

Exempt Students, Family Units, and Attendance Centers School Year 2024/25 Reporting period July 1, 2024 - June 30, 2025

STUDENTS	
Other Than Religious	6,612
Religious	9,807
TOTAL	16,419

STUDENTS	
Single Family	14,944
Multi Family	1,475
TOTAL	16,419

FAMILY UNITS	
Other Than Religious	4,394
Religious	4,619
TOTAL	9,013

FAMILY UNITS	
Single Family	8,410
Multi Family	603
TOTAL	9,013

ATTENDANCE CENTERS			
	Other Than Religious	Religious	TOTAL
Single Family	3,992	4,418	8,410
Multi Family	22	20	42
TOTAL	4,014	4,438	8,452

Appendix B

Historical Summary of Exempt Students, Family Units, Attendance Centers, and Counties of Residence School Years 1985/86 through 2024/25

School Year	Number of Students			Family Units	School Attendance Centers			Counties Containing Exempt Students
	Single Family	Multi Family	Total		Single Family	Multi Family	Total	
2024/25	14,944	1,475	16,419	9,013	8,410	42	8,452	93
2023/24	13,139	1,474	14,613	7,886	7,156	38	7,194	93
2022/23	12,627	1,336	13,963	7,450	6,834	43	6,877	93
2021/22	12,410	1,219	13,629	7,261	6,603	39	6,642	93
2020/21	13,627	1,087	14,714	7,847	7,257	51	7,308	93
2019/20	8,616	836	9,452	4,836	4,386	30	4,416	93
2018/19	8,252	778	9,030	4,651	4,224	27	4,251	93
2017/18	8,182	737	8,919	4,504	4,094	35	4,129	93
2016/17	7,931	667	8,598	4,293	3,930	37	3,967	92
2015/16	7,678	612	8,290	4,122	3,801	30	3,831	93
2014/15	7,486	609	8,095	3,970	3,664	29	3,693	92
2013/14	7,092	582	7,674	3,749	3,457	25	3,482	92
2012/13	6,608	592	7,200	3,470	3,179	28	3,207	93
2011/12	6,273	536	6,809	3,293	3,018	28	3,046	91
2010/11	5,994	546	6,540	3,144	2,863	31	2,894	90
2009/10	5,823	472	6,295	3,024	2,769	28	2,797	91
2008/09	5,659	475	6,134	2,957	2,704	31	2,735	90
2007/08	5,536	526	6,062	2,955	2,681	35	2,716	90
2006/07	5,415	541	5,956	2,921	2,635	32	2,667	89
2005/06	5,134	482	5,616	2,852	2,587	29	2,616	89
2004/05	4,499	477	4,976	2,642	2,363	33	2,396	87
2003/04	4,448	481	4,929	2,634	2,348	32	2,380	87
2002/03	4,524	562	5,086	2,690	2,366	36	2,402	90
2001/02	4,427	573	5,000	2,628	2,310	39	2,349	90
2000/01	4,071	588	4,659	2,507	2,180	35	2,215	89

NOTE:

- For school years 1985/86 through 2016/17, statistics reflect data collected by January of each school year; for school years 2017/18 and after, statistics reflect data collected at the end of the school year (June 30).
- All statistics reported before the 1999/00 school year were Rule 13 (religious) exemption only. The first year for Rule 12 exemption (other than religious) was 1999/00. Rule 12 was merged into Rule 13 effective with the 2016/17 school year.

Appendix B

Historical Summary of Exempt Students, Family Units, Attendance Centers, and Counties of Residence School Years 1985/86 through 2024/25

School Year	Number of Students			Family Units	School Attendance Centers			Counties Containing Exempt Students
	Single Family	Multi Family	Total		Single Family	Multi Family	Total	
1999/00	4,125	581	4,706	2,591	2,252	39	2,291	91
1998/99	4,135	675	4,810	2,666	2,274	38	2,312	90
1997/98	4,045	716	4,761	2,603	2,200	36	2,236	92
1996/97	3,682	725	4,407	2,394	1,988	33	2,021	89
1995/96	3,340	797	4,137	2,220	1,770	33	1,803	90
1994/95	3,061	762	3,823	2,110	1,679	38	1,717	86
1993/94	2,633	690	3,323	1,819	1,436	29	1,465	88
1992/93	2,296	635	2,931	1,623	1,264	32	1,296	87
1991/92	2,030	574	2,604	1,443	1,122	28	1,150	83
1990/91	1,559	588	2,147	1,221	876	30	906	81
1989/90	1,341	566	1,907	1,106	755	53	808	80
1988/89	1,155	553	1,708	946	618	29	647	76
1987/88	977	660	1,637	873	509	33	542	70
1986/87	830	546	1,376	753	517	26	543	66
1985/86	492	447	939	518	262	20	282	N/A

NOTE:

- For school years 1985/86 through 2016/17, statistics reflect data collected by January of each school year; for school years 2017/18 and after, statistics reflect data collected at the end of the school year (June 30).
- All statistics reported before the 1999/00 school year were Rule 13 (religious) exemption only. The first year for Rule 12 exemption (other than religious) was 1999/00. Rule 12 was merged into Rule 13 effective with the 2016/17 school year.

Appendix C

Number Of Students And Families By County
School Year 2024/25
Reporting period July 1, 2024- June 30, 2025

County	Students					Family Units				
	Other Than Religious	Religious	Single Family	Multi Family	Total	Other Than Religious	Religious	Single Family	Multi Family	Total
ADAMS	98	184	252	30	282	77	84	144	17	161
ANTELOPE	18	51	69	0	69	14	19	33	0	33
ARTHUR	1	1	2	0	2	1	1	2	0	2
BANNER	1	9	10	0	10	1	5	6	0	6
BLAINE	2	4	6	0	6	2	2	4	0	4
BOONE	19	23	42	0	42	11	10	21	0	21
BOX BUTTE	71	73	144	0	144	51	45	96	0	96
BOYD	2	14	16	0	16	2	4	6	0	6
BROWN	17	28	45	0	45	15	16	31	0	31
BUFFALO	160	271	424	7	431	111	121	230	2	232
BURT	13	24	37	0	37	12	13	25	0	25
BUTLER	38	49	87	0	87	25	26	51	0	51
CASS	122	244	293	73	366	85	82	159	8	167
CEDAR	11	55	66	0	66	6	25	31	0	31
CHASE	4	19	23	0	23	2	9	11	0	11
CHERRY	58	39	58	39	97	35	17	29	23	52
CHEYENNE	50	107	157	0	157	39	51	90	0	90
CLAY	24	53	77	0	77	13	26	39	0	39
COLFAX	12	14	23	3	26	5	7	11	1	12
CUMING	13	22	35	0	35	9	10	19	0	19
CUSTER	58	115	167	6	173	39	52	87	4	91
DAKOTA	19	39	58	0	58	16	19	35	0	35
DAWES	42	56	98	0	98	27	27	54	0	54
DAWSON	60	55	114	1	115	36	33	68	1	69
DEUEL	13	19	32	0	32	10	13	23	0	23
DIXON	10	36	45	1	46	8	19	26	1	27
DODGE	125	152	272	5	277	82	71	150	3	153
DOUGLAS	1,898	2,208	3,576	530	4,106	1,211	1,078	2,070	219	2,289
DUNDY	4	7	11	0	11	3	5	8	0	8
FILLMORE	10	26	36	0	36	8	13	21	0	21
FRANKLIN	4	21	25	0	25	4	8	12	0	12
FRONTIER	16	10	26	0	26	12	5	17	0	17
FURNAS	22	29	51	0	51	19	12	31	0	31
GAGE	94	102	193	3	196	66	52	116	2	118
GARDEN	7	9	16	0	16	6	5	11	0	11
GARFIELD	1	26	27	0	27	1	11	12	0	12
GOSPER	2	2	4	0	4	2	2	4	0	4
GRANT	2	10	12	0	12	1	3	4	0	4

Appendix C

Number Of Students And Families By County
School Year 2024/25
Reporting period July 1, 2024- June 30, 2025

County	Students					Family Units				
	Other Than Religious	Religious	Single Family	Multi Family	Total	Other Than Religious	Religious	Single Family	Multi Family	Total
GREELEY	4	50	15	39	54	2	24	6	20	26
HALL	120	150	260	10	270	86	83	163	6	169
HAMILTON	29	113	142	0	142	22	49	71	0	71
HARLAN	8	10	18	0	18	4	3	7	0	7
HAYES	5	7	12	0	12	3	2	5	0	5
HITCHCOCK	18	25	43	0	43	11	10	21	0	21
HOLT	32	81	77	36	113	19	31	39	11	50
HOOKER	7	6	13	0	13	5	1	6	0	6
HOWARD	17	24	41	0	41	15	10	25	0	25
JEFFERSON	34	32	64	2	66	25	19	42	2	44
JOHNSON	11	24	35	0	35	7	9	16	0	16
KEARNEY	28	61	89	0	89	16	31	47	0	47
KEITH	46	34	50	30	80	31	19	32	18	50
KEYA PAHA	1	21	22	0	22	1	7	8	0	8
KIMBALL	33	22	55	0	55	22	13	35	0	35
KNOX	12	39	51	0	51	8	15	23	0	23
LANCASTER	1,029	1,581	2,455	155	2,610	671	738	1,353	56	1,409
LINCOLN	160	193	336	17	353	124	94	214	4	218
LOGAN	4	15	19	0	19	3	6	9	0	9
LOUP	0	8	8	0	8	0	4	4	0	4
MADISON	62	124	186	0	186	46	60	106	0	106
MCPHERSON	3	3	6	0	6	3	2	5	0	5
MERRICK	39	59	98	0	98	27	26	53	0	53
MORRILL	10	54	64	0	64	8	23	31	0	31
NANCE	6	16	22	0	22	5	6	11	0	11
NEMAHA	23	75	98	0	98	14	34	48	0	48
NUCKOLLS	21	11	32	0	32	18	4	22	0	22
OTOE	96	134	207	23	230	64	48	108	4	112
PAWNEE	9	21	30	0	30	5	7	12	0	12
PERKINS	25	86	37	74	111	10	41	15	36	51
PHELPS	54	30	80	4	84	38	15	49	4	53
PIERCE	28	35	63	0	63	15	14	29	0	29
PLATTE	61	213	153	121	274	44	88	83	49	132
POLK	15	43	58	0	58	6	17	23	0	23
RED WILLOW	32	33	65	0	65	26	18	44	0	44
RICHARDSON	24	29	53	0	53	18	14	32	0	32
ROCK	6	8	12	2	14	4	5	8	1	9
SALINE	38	61	97	2	99	25	32	56	1	57

Appendix C

Number Of Students And Families By County
School Year 2024/25
Reporting period July 1, 2024- June 30, 2025

County	Students					Family Units				
	Other Than Religious	Religious	Single Family	Multi Family	Total	Other Than Religious	Religious	Single Family	Multi Family	Total
SARPY	772	1,069	1,654	187	1,841	524	519	967	76	1,043
SAUNDERS	108	145	243	10	253	59	67	122	4	126
SCOTTS BLUFF	113	160	273	0	273	82	87	169	0	169
SEWARD	80	136	192	24	216	41	62	92	11	103
SHERIDAN	25	49	74	0	74	18	25	43	0	43
SHERMAN	10	9	19	0	19	8	7	15	0	15
SIOUX	3	20	23	0	23	2	10	12	0	12
STANTON	15	14	29	0	29	9	7	16	0	16
THAYER	12	53	65	0	65	8	25	33	0	33
THOMAS	4	1	5	0	5	2	1	3	0	3
THURSTON	7	10	17	0	17	4	5	9	0	9
VALLEY	18	50	68	0	68	13	21	34	0	34
WASHINGTON	106	185	257	34	291	59	73	118	14	132
WAYNE	17	28	38	7	45	13	16	24	5	29
WEBSTER	17	25	42	0	42	13	10	23	0	23
WHEELER	0	10	10	0	10	0	7	7	0	7
YORK	34	106	140	0	140	21	54	75	0	75
TOTALS	6,612	9,807	14,944	1,475	16,419	4,394	4,619	8,410	603	9,013

Appendix D

Percentage Of Exempt School Participants To Total Census Count School Years 1985/86, 1990/91, 1995/96, 2000/01 – 2024/25

School Year	Total Census Count	Exempt Student Count	Percent Of Exempt Students In Total Census Count
1985/86	214,998	939	.44
1990/91	227,895	2,147	.94
1995/96	235,193	4,137	1.76
2000/01	233,014	4,659	2.00
2001/02	230,140	5,000	2.17
2002/03	227,935	5,086	2.23
2003/04	229,095	4,929	2.15
2004/05	253,919	4,976	1.96
2005/06	302,191	5,616	1.86
2006/07	299,990	5,956	1.99
2007/08	298,928	6,062	2.03
2008/09	298,039	6,134	2.06
2009/10	300,079	6,295	2.10
2010/11	300,344	6,540	2.18
2011/12	302,007	6,809	2.25
2012/13	306,135	7,200	2.35
2013/14	308,886	7,674	2.48
2014/15	313,985	8,095	2.58
2015/16	320,952	8,290	2.58
2016/17	321,867	8,598	2.67
2017/18	327,039	8,919	2.73
2018/19	327,932	9,030	2.75
2019/20	329,447	9,452	2.87
2020/21	331,619	14,714	4.44
2021/22	333,389	13,629	4.09
2022/23	333, 837	13, 963	4.18
2023/24	334,050	14,613	4.37%
2024/25	334,866	16,419	4.90%

- Data for schools years prior to 2000/01 is shown in 5-year increments for space.
- School Years 1985/86 & 1990/91: Statistics And Facts About Nebraska Schools, Nebraska Department of Education, 1985 & 1990; Ages 7 through 15.
- School Year 1995/96: Statistics And Facts About Nebraska Schools, Nebraska Department of Education, 1995/96; Ages 7 through 15.
- School Years 2000/01 through 2003/04: School District/System Census Report, 2000, 2001, 2002, and 2003; Ages 7 through 15.
- School Year 2004/05: School District/System Census Report, 2004; Ages 7 through 16.
- School Years 2005/06 through 2024/25: School District/System Census Reports, 2005 through 2024; Ages 6 through 17.