

# Nebraska Income Tax Withholding Percentage Method Tables

## (For Wages Paid On or After January 1, 2017)

**Remember:** The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

### TABLE 1 -WEEKLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 57					Not over \$ 137				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 57	105	0.00	plus 2.26%	57	\$ 137	204	0.00	plus 2.26%	137
105	342	1.08	plus 3.22%	105	204	508	1.51	plus 3.22%	204
342	496	8.71	plus 4.91%	342	508	790	11.30	plus 4.91%	508
496	629	16.27	plus 6.20%	496	790	981	25.15	plus 6.20%	790
629	1,182	24.52	plus 6.59%	629	981	1,300	36.99	plus 6.59%	981
1,182	—	60.96	plus 6.95%	1,182	1,300	—	58.01	plus 6.95%	1,300

### TABLE 2 -BIWEEKLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 114					Not over \$ 273				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 114	211	0.00	plus 2.26%	114	\$ 273	408	0.00	plus 2.26%	273
211	684	2.19	plus 3.22%	211	408	1,016	3.05	plus 3.22%	408
684	992	17.42	plus 4.91%	684	1,016	1,581	22.63	plus 4.91%	1,016
992	1,259	32.54	plus 6.20%	992	1,581	1,961	50.37	plus 6.20%	1,581
1,259	2,364	49.09	plus 6.59%	1,259	1,961	2,601	73.93	plus 6.59%	1,961
2,364	—	121.91	plus 6.95%	2,364	2,601	—	116.11	plus 6.95%	2,601

### TABLE 3 -SEMIMONTHLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 124					Not over \$ 296				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 124	228	0.00	plus 2.26%	124	\$ 296	442	0.00	plus 2.26%	296
228	741	2.35	plus 3.22%	228	442	1,101	3.30	plus 3.22%	442
741	1,074	18.87	plus 4.91%	741	1,101	1,713	24.52	plus 4.91%	1,101
1,074	1,364	35.22	plus 6.20%	1,074	1,713	2,125	54.57	plus 6.20%	1,713
1,364	2,561	53.20	plus 6.59%	1,364	2,125	2,818	80.11	plus 6.59%	2,125
2,561	—	132.08	plus 6.95%	2,561	2,818	—	125.78	plus 6.95%	2,818

### TABLE 4 -MONTHLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 248					Not over \$ 592				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 248	457	0.00	plus 2.26%	248	\$ 592	884	0.00	plus 2.26%	592
457	1,483	4.72	plus 3.22%	457	884	2,202	6.60	plus 3.22%	884
1,483	2,148	37.76	plus 4.91%	1,483	2,202	3,425	49.04	plus 4.91%	2,202
2,148	2,728	70.41	plus 6.20%	2,148	3,425	4,249	109.09	plus 6.20%	3,425
2,728	5,123	106.37	plus 6.59%	2,728	4,249	5,635	160.18	plus 6.59%	4,249
5,123	—	264.20	plus 6.95%	5,123	5,635	—	251.52	plus 6.95%	5,635

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid On or After January 1, 2017)

**Remember:** *The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).*

**TABLE 5 - QUARTERLY Payroll Period**

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
<i>Not over</i> \$ 744					<i>Not over</i> \$ 1,775				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 744	1,370	0.00	plus 2.26%	744	\$ 1,775	2,653	0.00	plus 2.26%	1,775
1,370	4,448	14.15	plus 3.22%	1,370	2,653	6,605	19.84	plus 3.22%	2,653
4,448	6,445	113.26	plus 4.91%	4,448	6,605	10,275	147.09	plus 4.91%	6,605
6,445	8,183	211.31	plus 6.20%	6,445	10,275	12,748	327.29	plus 6.20%	10,275
8,183	15,368	319.07	plus 6.59%	8,183	12,748	16,905	480.62	plus 6.59%	12,748
15,368	—	792.56	plus 6.95%	15,368	16,905	—	754.57	plus 6.95%	16,905

**TABLE 6 - SEMIANNUAL Payroll Period**

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
<i>Not over</i> \$1,488					<i>Not over</i> \$3,550				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 1,488	2,740	0.00	plus 2.26%	1,488	\$ 3,550	5,305	0.00	plus 2.26%	3,550
2,740	8,895	28.30	plus 3.22%	2,740	5,305	13,210	39.66	plus 3.22%	5,305
8,895	12,890	226.49	plus 4.91%	8,895	13,210	20,550	294.20	plus 4.91%	13,210
12,890	16,365	422.64	plus 6.20%	12,890	20,550	25,495	654.59	plus 6.20%	20,550
16,365	30,735	638.09	plus 6.59%	16,365	25,495	33,810	961.18	plus 6.59%	25,495
30,735	—	1,585.07	plus 6.95%	30,735	33,810	—	1,509.14	plus 6.95%	33,810

**TABLE 7 - ANNUAL Payroll Period**

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
<i>Not over</i> \$ 2,975					<i>Not over</i> \$ 7,100				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 2,975	5,480	0.00	plus 2.26%	2,975	\$ 7,100	10,610	0.00	plus 2.26%	7,100
5,480	17,790	56.61	plus 3.22%	5,480	10,610	26,420	79.33	plus 3.22%	10,610
17,790	25,780	452.99	plus 4.91%	17,790	26,420	41,100	588.41	plus 4.91%	26,420
25,780	32,730	845.30	plus 6.20%	25,780	41,100	50,990	1,309.20	plus 6.20%	41,100
32,730	61,470	1,276.20	plus 6.59%	32,730	50,990	67,620	1,922.38	plus 6.59%	50,990
61,470	—	3,170.17	plus 6.95%	61,470	67,620	—	3,018.30	plus 6.95%	67,620

**TABLE 8 - DAILY or MISCELLANEOUS Payroll Period**

<b>a. SINGLE person - Including Head of Household</b>					<b>b. MARRIED person - including surviving spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
<i>Not over</i> \$ 11					<i>Not over</i> \$ 27				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 11	21	0.00	plus 2.26%	11	\$ 27	41	0.00	plus 2.26%	27
21	68	0.23	plus 3.22%	21	41	102	0.32	plus 3.22%	41
68	99	1.74	plus 4.91%	68	102	158	2.28	plus 4.91%	102
99	126	3.26	plus 6.20%	99	158	196	5.03	plus 6.20%	158
126	236	4.93	plus 6.59%	126	196	260	7.39	plus 6.59%	196
236	—	12.18	plus 6.95%	236	260	—	11.61	plus 6.95%	260