

March 2, 1994
Supersedes Revenue Ruling 21-93-3

Withholding Tax - Bonuses, Supplemental Wages, and Taxable Awards. NEBRASKA'S OPTIONAL FLAT WITHHOLDING RATE ON BONUSES, SUPPLEMENTAL WAGES, AND TAXABLE AWARDS IS 5.0 PERCENT.

Advice has been requested as to what flat withholding rate Nebraska allows in conjunction with the issuance of the revised 1994 Circular EN.

The Nebraska withholding rate on bonuses, supplemental wages, taxable awards, and other payments eligible for flat federal withholding is 5.0 percent. This rate may be used in lieu of using the regular withholding bracket and percentage method tables.

APPROVED:



M. Berri Balka
State Tax Commissioner

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