

# Nebraska Income Tax Withholding Percentage Method Tables

## (For Wages Paid on or After January 1, 2023)

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

a. SINGLE Person -Including Head of Household					b. MARRIED Person -Including Surviving Spouse				
<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 \$ 59					Not over \$ 145				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 59	115	\$0.00	plus 2.26%	59	\$ 145	223	0.00	plus 2.26%	145
115	374	1.27	plus 3.22%	115	223	556	1.76	plus 3.22%	223
374	543	9.61	plus 4.91%	374	556	865	12.48	plus 4.91%	556
543	689	17.91	plus 6.20%	543	865	1,073	27.65	plus 6.20%	865
689	1,294	26.96	plus 6.39%	689	1,073	1,423	40.55	plus 6.39%	1,073
1,294	—	65.62	plus 6.75%	1,294	1,423	—	62.92	plus 6.75%	1,423

### TABLE 2 -BIWEEKLY Payroll Period

a. SINGLE Person -Including Head of Household					b. MARRIED Person -Including Surviving Spouse				
<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 \$ 118					Not over \$ 290				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 118	230	0.00	plus 2.26%	118	\$ 290	447	0.00	plus 2.26%	290
230	749	2.53	plus 3.22%	230	447	1,112	3.55	plus 3.22%	447
749	1,085	19.24	plus 4.91%	749	1,112	1,730	24.96	plus 4.91%	1,112
1,085	1,378	35.74	plus 6.20%	1,085	1,730	2,147	55.30	plus 6.20%	1,730
1,378	2,587	53.91	plus 6.39%	1,378	2,147	2,847	81.15	plus 6.39%	2,147
2,587	—	131.17	plus 6.75%	2,587	2,847	—	125.88	plus 6.75%	2,847

### TABLE 3 -SEMIMONTHLY Payroll Period

a. SINGLE Person -Including Head of Household					b. MARRIED Person -Including Surviving Spouse				
<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 \$ 128					Not over \$ 314				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 128	250	0.00	plus 2.26%	128	\$ 314	484	0.00	plus 2.26%	314
250	811	2.76	plus 3.22%	250	484	1,205	3.84	plus 3.22%	484
811	1,175	20.82	plus 4.91%	811	1,205	1,874	27.06	plus 4.91%	1,205
1,175	1,493	38.69	plus 6.20%	1,175	1,874	2,325	59.91	plus 6.20%	1,874
1,493	2,803	58.41	plus 6.39%	1,493	2,325	3,084	87.87	plus 6.39%	2,325
2,803	—	142.12	plus 6.75%	2,803	3,084	—	136.37	plus 6.75%	3,084

### TABLE 4 -MONTHLY Payroll Period

a. SINGLE Person -Including Head of Household					b. MARRIED Person -Including Surviving Spouse				
<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 \$ 255					Not over \$ 628				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 255	499	0.00	plus 2.26%	255	\$ 628	968	0.00	plus 2.26%	628
499	1,623	5.51	plus 3.22%	499	968	2,409	7.68	plus 3.22%	968
1,623	2,351	41.70	plus 4.91%	1,623	2,409	3,748	54.08	plus 4.91%	2,409
2,351	2,985	77.44	plus 6.20%	2,351	3,748	4,651	119.82	plus 6.20%	3,748
2,985	5,606	116.75	plus 6.39%	2,985	4,651	6,168	175.81	plus 6.39%	4,651
5,606	—	284.23	plus 6.75%	5,606	6,168	—	272.75	plus 6.75%	6,168

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid on or After January 1, 2023)

**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>				
Not over \$ 765					Not over \$ 1,883				
\$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>
\$ 765	1,498	0.00	plus 2.26%	765	\$ 1,883	2,903	0.00	plus 2.26%	1,883
1,498	4,868	16.57	plus 3.22%	1,498	2,903	7,228	23.05	plus 3.22%	2,903
4,868	7,053	125.08	plus 4.91%	4,868	7,228	11,245	162.32	plus 4.91%	7,228
7,053	8,955	232.36	plus 6.20%	7,053	11,245	13,953	359.55	plus 6.20%	11,245
8,955	16,818	350.28	plus 6.39%	8,955	13,953	18,503	527.45	plus 6.39%	13,953
16,818	–	852.73	plus 6.75%	16,818	18,503	–	818.20	plus 6.75%	18,503

### 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>				
Not over \$1,530					Not over \$3,765				
\$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>
\$ 1,530	2,995	0.00	plus 2.26%	1,530	\$ 3,765	5,805	0.00	plus 2.26%	3,765
2,995	9,735	33.11	plus 3.22%	2,995	5,805	14,455	46.10	plus 3.22%	5,805
9,735	14,105	250.14	plus 4.91%	9,735	14,455	22,490	324.63	plus 4.91%	14,455
14,105	17,910	464.71	plus 6.20%	14,105	22,490	27,905	719.15	plus 6.20%	22,490
17,910	33,635	700.62	plus 6.39%	17,910	27,905	37,005	1,054.88	plus 6.39%	27,905
33,635	–	1,705.45	plus 6.75%	33,635	37,005	–	1,636.37	plus 6.75%	37,005

### 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>				
Not over \$ 3,060					Not over \$ 7,530				
\$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>
\$ 3,060	5,990	0.00	plus 2.26%	3,060	\$ 7,530	11,610	0.00	plus 2.26%	7,530
5,990	19,470	66.22	plus 3.22%	5,990	11,610	28,910	92.21	plus 3.22%	11,610
19,470	28,210	500.28	plus 4.91%	19,470	28,910	44,980	649.27	plus 4.91%	28,910
28,210	35,820	929.41	plus 6.20%	28,210	44,980	55,810	1,438.31	plus 6.20%	44,980
35,820	67,270	1,401.23	plus 6.39%	35,820	55,810	74,010	2,109.77	plus 6.39%	55,810
67,270	–	3,410.89	plus 6.75%	67,270	74,010	–	3,272.75	plus 6.75%	74,010

### 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>				
Not over \$ 12					Not over \$ 29				
\$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>
\$ 12	23	0.00	plus 2.26%	12	\$ 29	45	0.00	plus 2.26%	29
23	75	0.25	plus 3.22%	23	45	111	0.36	plus 3.22%	45
75	109	1.92	plus 4.91%	75	111	173	2.49	plus 4.91%	111
109	138	3.59	plus 6.20%	109	173	215	5.53	plus 6.20%	173
138	259	5.39	plus 6.39%	138	215	285	8.13	plus 6.39%	215
259	–	13.12	plus 6.75%	259	285	–	12.60	plus 6.75%	285