

**Nebraska Income Tax Withholding on Wages,  
Pensions and Annuities, and Gambling Winnings  
Paid on or after January 1, 2022**

**2022  
Nebraska  
Circular EN**

This Circular EN replaces the  
2017 Circular EN

**NEBRASKA**

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DEPARTMENT OF REVENUE

# Notice to Employers

## Important Information for Nebraska Income Tax Withholding

**Electronic Filing and Payment Mandates.** Payments for income tax withholding must be made electronically if the total payments made in any prior year exceeded \$5,000. All employers mandated to pay electronically are also required to e-file their Form 941N and W-3N. Employers with more than 50 wage and tax statement (W-2, W-2G, 1099-R, 1099-MISC and 1099-NEC) must file those statements electronically.

**Example.** An employer makes income tax withholding payments exceeding \$5,000 in 2019. Beginning July 1, 2020 and subsequent years, the employer must make all income tax withholding tax payments electronically.

All employers, even those who have not made payments that exceed the threshold of \$5,000, are strongly encouraged to e-file and make income tax withholding tax payments electronically.

**Special Income Tax Withholding Procedures.** Every employer with more than 24 employees must withhold at least 1.5% of each employee's taxable wages. A lesser amount may be withheld if the employee provides documentation justifying a lesser amount. Documentation may include:

- Verification of children/dependents;
- Marital status; and/or
- The amount of itemized deductions.

See additional information on page 8.

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# Calendar

## for Filing Nebraska Income Tax Withholding Forms

**Monthly – 15th.** [Nebraska Monthly Income Tax Withholding Deposit, Form 501N](#), is due on the 15th day of the following month for those who withhold more than \$500 in either of the first two months of the quarter (not filed in January, April, July, or October).

**January 31.** The [Nebraska Reconciliation of Income Tax Withheld, Form W-3N](#), and state copies of the Federal Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC provided to the employee or payee must be filed by this date.

**January 31.** The Federal Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC reporting the amounts paid and income taxes withheld in the preceding year must be delivered to the employee or payee.

**April 30, July 31, and October 31.** The [Nebraska Income Tax Withholding Return, Form 941N](#), must be filed for the previous calendar quarter.

**January 31.** The Form 941N for the fourth calendar quarter must be filed. **Annual filers must file the Form 941N for the previous calendar year's income tax withholding.**

## Reminders

**Online Filing of Forms 941N and W-3N is Available.** This e-filing option is easy to use and is open to all filers. See [revenue.nebraska.gov](http://revenue.nebraska.gov) and under “Businesses” or “For Businesses” click on “File/Pay your Return”.

**When Paying Wages.** Employers paying employee wages for services performed in Nebraska subject to income tax withholding must be licensed. They must withhold an amount from the wages paid for the Nebraska individual income tax. If the employee is working in more than one state, the employer may be required to withhold individual income taxes for more than one state for the same employee. Consult the [Nebraska Income Tax Withholding Regulations](#).

**Number of Withholding Allowances.** The number of Nebraska allowances is determined by the employee completing the [Employee's Nebraska Withholding Allowance Certificate, Form W-4N](#).

**Additional State Income Tax Withholding.** An employee must complete a Nebraska Form W-4N to request additional state income tax withholding from their paychecks.

**Internal Revenue Service Publication 15 (Circular E), Required.** The Nebraska Circular EN does not include all of the information contained in the Federal Publication 15 (Circular E), Employer's Tax Guide. A copy of that publication is available at [irs.gov](http://irs.gov).

**State Income Tax Withholding on Pensions and Annuities.** The state income tax withholding provisions extend to certain pension and annuity payments made to Nebraska residents. See [page 9](#).

**Nonresident Income Tax Withholding.** Payments to nonresidents performing personal services in Nebraska may be subject to Nebraska income tax withholding. This is the case whether or not the payments are subject to federal income tax withholding. For more information, see the section entitled “Income Tax Withholding From Nonresidents on Payments Not Subject to Federal Income Tax Withholding” on [page 9](#).

**Electronic Funds Transfer (EFT).** Payments made by EFT eliminate the need for filing a Nebraska Monthly Income Tax Withholding Deposit, Form 501N.

**Nebraska ID Number.** Employers are required to list their Nebraska ID number on each Federal Form W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, and any other documents showing the Nebraska income tax withholding they issue.

# Circular EN Instructions

**Purpose.** The Circular EN explains the responsibility you have as an employer to withhold, report, and remit Nebraska income tax. The Circular EN explains the forms you must give your employees, the forms your employees must give you, and the forms you must submit to DOR.

The Circular EN also includes the percentage method tables and the tax table brackets used to calculate Nebraska taxes for income tax withholding from each employee for wages paid on or after **January 1, 2022**.

**Taxpayer Assistance.** The Lincoln office is open from 7:30 a.m. until 5:00 p.m., Monday through Friday. Call Taxpayer Assistance at 800-742-7474 (NE and IA), or 402-471-5729. Visit DOR's [website](#) for additional information.

**Are You Required to Withhold Income Tax?** If you have an office or conduct business in Nebraska and are considered an employer for federal purposes, you must withhold income taxes for Nebraska. This includes payments made to all employees, including nonresidents, for services performed in this state.

If you pay a nonresident of Nebraska for personal services performed in Nebraska, even when the person is not your employee, and the payment is not subject to federal income tax withholding, you may still be required to withhold income tax for Nebraska. See the instructions on [page 9, Income Tax Withholding from Nonresidents on Payments Not Subject to Federal Income Tax Withholding](#).

If you pay a construction contractor or construction subcontractor see the instructions on [page 9](#) for construction contractors.

**Income Tax Withholding Certificate.** You must complete a [Nebraska Tax Application, Form 20](#), to apply for an income tax withholding certificate. There is no fee for this certificate.

**Multiple locations.** An employer with more than one location or accounting office may file deposits and returns for all locations, or for a region, separate location, or district.

**Taxable wages.** All amounts determined to be wages and subject to federal income tax withholding are also wages for Nebraska purposes. They are subject to Nebraska income tax withholding if the wages were paid for services performed in this state.

**Cancelling the income tax withholding certificate.** If you are no longer making payments subject to Nebraska income tax withholding, the income tax withholding certificate can be cancelled. This is done by checking the box below the name and location address on the paper [Nebraska Income Tax Withholding Return, Form 941N](#) or when the Form 941N is e-filed. The income tax withholding certificate can also be cancelled by filing a [Nebraska Change Request, Form 22](#).

**Gambling Winnings.** Certain gambling winnings that are subject to federal income tax withholding are subject to Nebraska income tax withholding. See [page 9](#).

**Pensions and Annuities.** If the recipient requests withholding for federal income tax from pension and annuity payments, the recipient may also have Nebraska income tax withheld.

**Amounts Not Subject to Nebraska Income Tax Withholding.** Backup withholding on interest and dividends is not required for Nebraska income tax withholding purposes.

**Payroll Period.** The payroll period for Nebraska purposes is the same period used for federal income tax withholding.

**Income Tax Withholding From Employees.** Employees are required to complete the Nebraska Form W-4N for every Federal Form W-4 completed on or after January 1, 2020. Employees who have completed a Federal Form W-4 prior to January 1, 2020, are not required to submit a Nebraska Form W-4N and employers will continue to use the Federal Form W-4 on file for Nebraska withholding purposes.

**The same marital status and number of income tax withholding allowances claimed for federal purposes must be used for Nebraska if the Federal Form W-4 was completed prior to January 1, 2020.** If a Federal Form W-4 was completed on or after January 1, 2020, the employee must complete the Nebraska Form W-4N to determine the number of income tax withholding allowances because the Nebraska law allows individuals to claim personal exemption credits. If an employee completed a Federal Form W-4 on or after January 1, 2020 but did not complete a Nebraska Form W-4N, the employer must withhold as if the employee was single and claimed no withholding allowances regardless of marital status.

An employee may request that an additional Nebraska income tax withholding amount be withheld by the employer by completing a Nebraska Form W-4N.

**Exempt Employees.** Employees claiming exemption from Nebraska income tax withholding because they did not have a Nebraska liability last year and expect none this year, must complete a new Nebraska Form W-4N by February 15 each year. An exemption is good for only one year.

**Caution:** This may be overruled by the special income tax withholding requirement (see [page 2](#)). If the IRS requires withholding for an individual who has previously claimed exemption from income tax withholding, that individual is also subject to Nebraska income tax withholding.

**Nonresident Employees.** A [Nebraska Nonresident Employee Certificate for Allocation of Income Tax Withholding, Form 9N](#), may be filed with the employer by any nonresident employee who is working for an employer in both Nebraska and other states. The form is used to designate the percentage of the wages subject to income tax withholding for Nebraska purposes. A nonresident working 100% of the time in Nebraska will not complete a Form 9N.

The employer first calculates the income tax withholding for a nonresident on the total wages paid using either the percentage method or the wage bracket method. After determining what the income tax withholding on the total is, the employer multiplies the amount calculated by the percentage subject to income tax withholding shown on the Form 9N. The result is the amount of income tax withheld for the nonresident.

The percentage of compensation subject to withholding stated on the Form 9N is used only for the purpose of withholding the expected Nebraska individual income tax liability. **The percentage used for income tax withholding purposes does not determine the wage amount that must be included on the Form W-2 as Nebraska wages.**

A nonresident servicemember spouse making the election to claim the non-Nebraska military servicemember's state of legal residence for tax purposes, must complete a Form 9N so that their employer does not withhold Nebraska income tax on the wages.

**Nonresidents Performing Personal Services.** A nonresident who performs personal services substantially within Nebraska who is not subject to federal income tax withholding may still be subject to Nebraska income tax withholding. There are special rates and methods for this income tax withholding.

Income tax withholding is required when a payor maintaining an office or transacting business in Nebraska makes payments to any nonresident individual, partnership, corporation, or LLC of more than \$600 for performing personal services. Income tax withholding is also required when a payor makes payments of more than \$5,000 to a nonresident performing personal services in Nebraska. See the instructions and rates on [page 10](#).

### **Filing and Payment Requirements**

**Quarterly Return.** Every employer maintaining an office or transacting business in Nebraska, and making payments to employees, is required to file the [Nebraska Income Tax Withholding Return, Form 941N](#), unless licensed as an annual filer.

**Form 941N is filed whether or not there were payments made during the quarter that were subject to Nebraska income tax withholding. The Form 941N is due on or before the last day of the month following the end of the quarter. The Form 941N may be e-filed using DOR's free Form 941N filing [program](#).**

**Monthly Deposits.** The amount of income taxes withheld determines the frequency of deposits.

**Deposit for the first month of the quarter.** An employer must make a deposit if more than \$500 was withheld in this period.

**Deposit for the second month of the quarter.** An employer must make a deposit if more than \$500 was withheld in either this period or in the first month of the quarter.

Deposits are required to be made on or before the 15th day of the month following the calendar month the income taxes were withheld.

**Monthly Deposit Filing.** DOR no longer mails Nebraska Monthly Income Tax Withholding Deposit, Forms 501N, to employers. Most taxpayers required to make monthly withholding deposits have been mandated to submit their payments via EFT. The Form 501N is a transmittal document used for making a withholding deposit by check in the first and second months of a quarter and should not be used when making deposits electronically.

Payments can be made using DOR's e-pay system, or by using Tele-pay. Payment options and descriptions are available on our [website](#). If you are not mandated to make payments electronically, Form 501N can be printed from our website at [revenue.nebraska.gov](#).

**Annual Filers.** Employers who have been licensed to file on an annual basis will file a single Form 941N for the entire calendar year. This return is due on or before January 31 of the following year. **The Form 941N may be e-filed using DOR's Form 941N free filing program.** Quarterly returns will not be sent for the first three quarters of the year.

**Annual Reconciliation of Income Tax Withheld.** A [Nebraska Reconciliation of Income Tax Withheld, Form W-3N](#), is due on or before January 31 of the following year. It is filed separately from Form 941N. The Form W-3N may be e-filed using DOR's Form W-3N free filing program. DOR will no longer mail the Form W-3N to employers who have previously e-filed the Form W-3N or employers who are required to electronically file and pay the income tax withholding.

**Nebraska copies of the following forms (for each employee or payee receiving wages or having income tax withheld) are due January 31 after the close of the tax year:**

- Wage and Tax Statements, Federal Forms W-2;
- Certain Gambling Winnings, Federal Forms W-2G;
- Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., Federal Forms 1099-R;
- Miscellaneous Income, Federal Forms 1099-MISC; and
- Nonemployee Compensation, Federal Forms 1099-NEC.

**An employer who is filing more than 50 Forms W-2, W-2G, 1099-R, 1099-MISC, and/or 1099-NEC with Nebraska income tax withholding amounts for a tax year must file the forms electronically.**

**Electronic Payments.** All of the payment options identified below satisfy the electronic payment requirement for entities that are required to make their payments (tax, penalty, and interest) electronically. All taxpayers are encouraged to make their payments electronically.

**Electronic Payment Options:**

- **Electronic Funds Withdrawal (EFW).** With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.
- **Nebraska e-pay.** Nebraska e-pay is DOR's web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.
- **ACH Credit.** You (or your bank) create an electronic file in the appropriate ACH file format. It is submitted to the Federal Reserve and instructs your bank to "credit" the state's bank account.
- **Nebraska Tele-pay.** Nebraska Tele-pay is DOR's phone-based electronic payment system. Call 800-232-0057, enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive a confirmation number at the end of your call.
- **Credit Card.** Secure credit card payments can be initiated through ACI Payments, Inc. (formerly Official Payments Corporation) at [www.acipayonline.com](http://www.acipayonline.com); or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.35% of the payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the State, and will appear on your credit card statement separately from the payment made to DOR. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

**Cancel a Payment.** To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact ACI Payments, Inc.

**Electronic Filing.** Any taxpayer mandated to make the income tax withholding payments electronically, must also file the Form 941N and Form W-3N electronically. DOR will not mail Form 941N or W-3N to anyone required to pay electronically, or to anyone who has e-filed Form 941N or W-3N in the past. DOR encourages all employers to file and pay electronically.

**Preidentified Return.** A preidentified return is a return that is mailed to you by DOR. This return should be used only by the taxpayer whose name is printed on it. Do not file returns that are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, visit DOR's website to print a Form 941N. Complete the ID number, tax period, name, and address information.

**E-Filing Income Tax Withholding Documents.** DOR offers a free e-filing program to upload Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC on its website. While all taxpayers are encouraged to e-file these forms, employers filing more than 50 Forms W-2, W-2G, 1099-R, 1099-MISC, and/or 1099-NEC for any year **must** e-file these forms. Employers filing more than 50 forms may be assessed a penalty of \$2 per form, up to \$2,000, for not e-filing all federal withholding forms before the due date of the W-3N.

The e-filed forms must meet the specifications in the information guides [Nebraska Computer Reporting Procedure for 1099s, 21CM](#) and [Nebraska Computer Reporting Procedure, 21EFW2](#). The Nebraska guidelines are used in combination with the federal guidelines in the Internal Revenue Service Publication 1220 and Social Security Administration's Publication 42-007 for e-filing these forms.

**Where to File.** All returns must be e-filed or sent to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Payment of taxes withheld must also be mailed to the same address or made electronically. See Electronic Payments above.

Federal forms can either be obtained from the IRS or from commercial distributors.

**Taxable Wages.** Nebraska taxable wages are equal to federal taxable wages.

**Determining Income Tax Withholding.** There are several ways to determine income tax withholding. You can use the Nebraska percentage method or the Nebraska wage bracket method, regardless of the method used to determine federal income tax withholding.

If you determine federal withholding using any of the following methods, the same method of determining income tax withholding can be used for Nebraska. The methods that can be used are:

- Annualized wages;
- Average estimated wages;
- Cumulative wages; and
- Part-year employment.

**If you do not use one of these methods for federal income tax withholding, either the percentage method or the wage bracket method must be used for Nebraska.**

**Percentage Method.** If you do not want to use the wage bracket tables to determine income tax withholding, or if the amount of wages paid is more than the amounts included on the wage bracket tables, you can use the percentage method. To use the percentage method, start with the taxable wage amount for the payroll period. Subtract the value of any income tax withholding allowances using the table below. Deduct the result from the taxable wages before using the percentage method tables on pages [11](#) and [12](#).

If this calculation is less than 1.5% of the taxable wage amount, adjust the income tax withholding to be at least 50% or more of the income tax withholding for a single employee with one income tax withholding allowance, or for a married employee with two allowances. **These amounts meet the minimum income tax withholding requirement and may be used by the employer to determine an acceptable employee’s state income tax withholding amount.**

Find the amount of income tax to withhold in the following manner:

<b>Income Tax Withholding—Percentage Method Withholding Allowance Table Effective January 1, 2022</b>	
Payroll Period	Value of One Income Tax Withholding Allowance
Daily or Miscellaneous.....	\$ 8.00
Weekly.....	40.00
Biweekly .....	80.00
Semimonthly.....	86.67
Monthly.....	173.33
Quarterly.....	520.00
Semiannually .....	1,040.00
Annually.....	2,080.00

1. Multiply one income tax withholding allowance for the appropriate payroll period from the table above by the number of allowances claimed by the employee.
2. Subtract that amount from the employee’s taxable wages **before** using the percentage method tables.
3. Determine the employee’s income tax withholding using the appropriate table on pages [11](#) or [12](#). Use the payroll period and the marital status of the employee.

**Wage Bracket Method.** The Nebraska Income Tax Withholding Wage Bracket Tables in this Circular EN (beginning on page 13) shades the income tax withholding amounts that do not meet the 1.5% special income tax withholding requirement.

- The non-shaded area shows income tax withholding amounts that meet the special 1.5% withholding requirement. The non-shaded amounts are either 1.5% of the employee’s taxable wage for the mid-point of the wage bracket or at least 50% of the income tax withholding for a single employee with one income tax withholding allowance, or for a married employee with two allowances. **The non-shaded amounts meet the minimum income tax withholding requirement and may be used by the employer to determine an employee’s state income tax withholding.**



- The shaded area indicates income tax withholding amounts that do not meet the minimum requirement. These amounts should not be used unless the employer receives documentation from the employee substantiating the need for the lower income tax withholding amount. Without documentation, the employee's income tax withholding must be set at a level within the non-shaded area of the income tax withholding tables.

When using the wage bracket method, use the proper table from pages [13](#) through [30](#), for the employee's marital status and your payroll period. Next, find the correct amount of income tax to withhold using the wage amount and the appropriate number of income tax withholding allowances claimed. If the employee claims more than ten allowances, the tax must be determined using an adjusted wage amount.

**Adjusting the Wage Bracket Income Tax Withholding for Taxpayers With More Than 10 Income Tax Withholding Allowances.** The wage bracket tables include up to ten allowances. To adapt the table for more than ten allowances:

1. Multiply the number of income tax withholding allowances claimed over ten by the income tax withholding allowance value for the payroll period used in the income tax withholding allowance table.
2. Subtract the result from the employee's wages.
3. For this amount, find and withhold the tax in the column for ten allowances.

This calculation will be used whenever the same method is used for the federal income tax withholding.

**Bonuses, Supplemental Wages, and Taxable Awards.** If supplemental wages (bonuses, commissions, overtime pay, severance pay associated with Nebraska employment, and sales awards) are paid at the same time as regular wages, the income tax withheld is determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the income tax withholding by adding the supplemental wages either to the regular wages for the current payroll period, or to the regular wages for the last preceding payroll period within the same calendar year. The employer may also elect to withhold income tax on the supplemental wages by using a flat 5% withholding rate.

**Gambling Winnings From Nebraska Sources.** There is a flat Nebraska income tax withholding rate of 5% of the winnings in Nebraska that are subject to federal income tax withholding. The amount of income tax withheld must be reported on Federal Form W-2G. Form W-2G is also used when income tax withholding is not required, but income is being reported. The payor must furnish a Form W-2G if the recipient receives any Nebraska Lottery or other Nebraska gambling winnings subject to federal income tax withholding.

**Pensions and Annuities.** For periodic payments of employer-provided pensions and annuities, the income tax withholding is determined in the same manner as income tax withholding from wages. Payors must use the same number of allowances and the marital status as claimed by the payee on the Federal Form W-4P, Withholding Certificate for Pension or Annuity Payments, filed with the payor if the Federal Form W-4P was completed prior to January 1, 2022. If the payee completes a Federal Form W-4P on or after January 1, 2022, a Nebraska Form W-4N must be completed for Nebraska income tax withholding purposes.

Use the payroll period in the **Nebraska Circular EN** that corresponds with the type of periodic payment (monthly or quarterly), together with the applicable income tax withholding allowances and marital status to compute the amount to withhold for Nebraska income tax withholding purposes.

**Nonperiodic payments or eligible rollover distributions** subject to either the 10% or 20% federal income tax withholding rate will be withheld at a rate of 5% of the distribution for state income tax withholding purposes. A taxpayer may request to have additional state income tax withheld by completing a Nebraska Form W-4N.

Payees choosing to **not** have federal income tax withheld are not required to have state income tax withheld. Alternatively, a taxpayer may request to have state income tax withheld by completing a Nebraska Form W-4N.

Premature distributions from an IRA are not subject to Nebraska income tax withholding.

**Construction Contractors.** Contractors providing construction services in Nebraska must be registered on the [Nebraska Contractor Database](#). The database is maintained by the [Nebraska Department of Labor](#). A construction contractor that is not registered on the database is subject to 5% income tax withholding on payments received from another contractor. **If a contractor is subject to the 5% income tax withholding, it will not be subject to nonresident personal services income tax withholding.**

**Income Tax Withholding from Nonresidents on Payments Not Subject to Federal Income Tax Withholding.** A nonresident of Nebraska who performs personal services substantially within Nebraska and who is not subject to federal income tax withholding may still be subject to Nebraska income tax withholding.

Some persons performing personal services that require Nebraska income tax withholding include:

- Consultants;
- Corporate board directors;
- Entertainers;

- Athletes;
- Performers;
- Public speakers; or
- Those providing professional services.

Income tax withholding is not required from payments to nonresident aliens providing personal services who are citizens of a country that has a tax treaty with the United States. The nonresident alien must provide the payor a statement regarding the tax exempt status of the income earned.

**Personal services withholding excludes** services performed when capital furnished by the nonresident is a material income-producing factor. Capital is considered a material income-producing factor whenever the value of the use of capital, or the value of capital furnished, exceeds 50% of the amount of payment. For additional information, see the [Income Tax Withholding for Nonresident Individuals Performing Personal Services in Nebraska](#) information guide.

**Who Must Withhold.** Any person paying a nonresident for services substantially performed in Nebraska may be required to withhold Nebraska income tax. A payor must withhold income tax if the payee is not an employee; the payment is not subject to federal income tax withholding; and the payor is either: (1) maintaining an office or transacting business within Nebraska and making a payment or payments of more than \$600; or (2) making payments in excess of \$5,000. Payors may be relieved of the income tax withholding requirement if the payor and payee complete a [Nonresident Individuals Performing Personal Services In Nebraska, Form W-4NB](#).

**Form W-4NA.** Cooperation between the payor and payee is necessary to properly complete the [Nebraska Withholding Certificate for Nonresident Individuals, Form W-4NA](#). Compute the amount of Nebraska income tax to be withheld from payments using Form W-4NA. The income tax withholding is reported to the person performing the personal services and to DOR in the same manner as wages or other payments subject to income tax withholding. Use Federal Form 1099-NEC or 1042-S and Forms [941N](#) and [W-3N](#).

**Determine the Income Tax Withholding Amount.** If the amount of the payment minus allowable expenses is less than \$28,000, the amount of income tax withheld should be 4% of the net payment. If the payment minus allowable expenses is \$28,000 or more, the amount of income tax withheld should be 6% of the net payment amount.

Any nonresident performing personal services may provide the payor with a statement of expenses reasonably and directly related to the personal services performed in Nebraska. The expenses claimed may not exceed 50% of the payments. The total payment to the individual must be reduced by the allowable expenses before calculating the amount of income tax withholding.

If more than one payment is made for the same services, or for services that are a part of the same job or project, then all of the payments will be totaled to determine the applicable rate of income tax withholding. If the sum of the payments minus expenses is \$28,000 or more, and some of the income tax withholding was at the lower rate, the amount of income tax withheld from the later payments must be increased to make the total income tax withholding equal to 6% of all the net payments.

**Payments to a Corporation, Partnership, or LLC for Personal Services.** **Payments to a corporation** are subject to income tax withholding requirements if 80% or more of the voting stock of the corporation is held by the shareholders who are performing personal services. **Payments to a partnership or LLC** are subject to income tax withholding requirements if 80% or more of the capital interest or profits interest of the partnership or LLC is held by the partners or members who are performing personal services. See line 11 instructions.

Every payor required to withhold income tax from a payment to a corporation, partnership, or LLC is also required to furnish Federal Forms 1099-NEC to each shareholder, partner, or member who performs services in Nebraska. The total payment must be divided among the shareholders, partners, or members performing the services in Nebraska based on their percent of ownership in the entity. The amount of income tax withheld, which is computed on the total payments to the corporation, partnership, or LLC, is divided among the shareholders, partners, or members in the same manner. The share of income tax withholding is allowed as a credit on the individual income tax returns of the shareholders, partners, or members.

If the partnership, corporation, or LLC fails to give the payor the information needed to prepare the Federal Form 1099-NEC, the payor must prepare the Federal Form 1099-NEC in the name of the corporation, partnership, or LLC. Send the copies normally given to the payee to DOR as if the forms were not deliverable.

Payors must issue Forms 1099-NEC to nonresidents providing personal services by January 31 following the close of the calendar year, or within 30 days after the service has been provided.

# Nebraska Income Tax Withholding Percentage Method Tables

(For Wages Paid on or After January 1, 2022)

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	112	\$ 0.00	plus 2.26%	57	\$ 137	217	0.00	plus 2.26%	137
112	363	1.24	plus 3.22%	112	217	540	1.81	plus 3.22%	217
363	527	9.32	plus 4.91%	363	540	840	12.21	plus 4.91%	540
527	669	17.37	plus 6.20%	527	840	1,042	26.94	plus 6.20%	840
669	1,256	26.17	plus 6.59%	669	1,042	1,382	39.46	plus 6.59%	1,042
1,256	—	64.85	plus 6.95%	1,256	1,382	—	61.87	plus 6.95%	1,382

**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	224	0.00	plus 2.26%	114	\$ 273	433	0.00	plus 2.26%	273
224	727	2.49	plus 3.22%	224	433	1,080	3.62	plus 3.22%	433
727	1,053	18.69	plus 4.91%	727	1,080	1,680	24.45	plus 4.91%	1,080
1,053	1,338	34.70	plus 6.20%	1,053	1,680	2,084	53.91	plus 6.20%	1,680
1,338	2,512	52.37	plus 6.59%	1,338	2,084	2,763	78.96	plus 6.59%	2,084
2,512	—	129.74	plus 6.95%	2,512	2,763	—	123.71	plus 6.95%	2,763

**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	243	0.00	plus 2.26%	124	\$ 296	470	0.00	plus 2.26%	296
243	788	2.69	plus 3.22%	243	470	1,170	3.93	plus 3.22%	470
788	1,141	20.24	plus 4.91%	788	1,170	1,820	26.47	plus 4.91%	1,170
1,141	1,449	37.57	plus 6.20%	1,141	1,820	2,258	58.39	plus 6.20%	1,820
1,449	2,721	56.67	plus 6.59%	1,449	2,258	2,994	85.55	plus 6.59%	2,258
2,721	—	140.49	plus 6.95%	2,721	2,994	—	134.05	plus 6.95%	2,994

**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	485	0.00	plus 2.26%	248	\$ 592	939	0.00	plus 2.26%	592
485	1,575	5.36	plus 3.22%	485	939	2,339	7.84	plus 3.22%	939
1,575	2,283	40.46	plus 4.91%	1,575	2,339	3,639	52.92	plus 4.91%	2,339
2,283	2,898	75.22	plus 6.20%	2,283	3,639	4,515	116.75	plus 6.20%	3,639
2,898	5,443	113.35	plus 6.59%	2,898	4,515	5,988	171.06	plus 6.59%	4,515
5,443	—	281.07	plus 6.95%	5,443	5,988	—	268.13	plus 6.95%	5,988

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid on or After January 1, 2022)

**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 \$ 744					Not over \$ 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	1,455	0.00	plus 2.26%	744	\$ 1,775	2,818	0.00	plus 2.26%	1,775
1,455	4,725	16.07	plus 3.22%	1,455	2,818	7,018	23.57	plus 3.22%	2,818
4,725	6,848	121.36	plus 4.91%	4,725	7,018	10,918	158.81	plus 4.91%	7,018
6,848	8,695	225.60	plus 6.20%	6,848	10,918	13,545	350.30	plus 6.20%	10,918
8,695	16,328	340.11	plus 6.59%	8,695	13,545	17,963	513.17	plus 6.59%	13,545
16,328	—	843.12	plus 6.95%	16,328	17,963	—	804.32	plus 6.95%	17,963

### 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 \$1,488					Not over \$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	2,910	0.00	plus 2.26%	1,488	\$ 3,550	5,635	0.00	plus 2.26%	3,550
2,910	9,450	32.14	plus 3.22%	2,910	5,635	14,035	47.12	plus 3.22%	5,635
9,450	13,695	242.73	plus 4.91%	9,450	14,035	21,835	317.60	plus 4.91%	14,035
13,695	17,390	451.16	plus 6.20%	13,695	21,835	27,090	700.58	plus 6.20%	21,835
17,390	32,655	680.25	plus 6.59%	17,390	27,090	35,925	1,026.39	plus 6.59%	27,090
32,655	—	1,686.21	plus 6.95%	32,655	35,925	—	1,608.62	plus 6.95%	35,925

### 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 \$ 2,975					Not over \$ 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	5,820	0.00	plus 2.26%	2,975	\$ 7,100	11,270	0.00	plus 2.26%	7,100
5,820	18,900	64.30	plus 3.22%	5,820	11,270	28,070	94.24	plus 3.22%	11,270
18,900	27,390	485.48	plus 4.91%	18,900	28,070	43,670	635.20	plus 4.91%	28,070
27,390	34,780	902.34	plus 6.20%	27,390	43,670	54,180	1,401.16	plus 6.20%	43,670
34,780	65,310	1,360.52	plus 6.59%	34,780	54,180	71,850	2,052.78	plus 6.59%	54,180
65,310	—	3,372.45	plus 6.95%	65,310	71,850	—	3,217.23	plus 6.95%	71,850

### 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 \$ 11					Not over \$ 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	22	0.00	plus 2.26%	11	\$ 27	43	0.00	plus 2.26%	27
22	73	0.25	plus 3.22%	22	43	108	0.36	plus 3.22%	43
73	105	1.89	plus 4.91%	73	108	168	2.45	plus 4.91%	108
105	134	3.46	plus 6.20%	105	168	208	5.40	plus 6.20%	168
134	251	5.26	plus 6.59%	134	208	276	7.88	plus 6.59%	208
251	—	12.97	plus 6.95%	251	276	—	12.36	plus 6.95%	276

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Weekly Payroll Period

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	60	-	-	-	-	-	-	-	-	-	-	-
60	70	-	-	-	-	-	-	-	-	-	-	-
70	80	-	-	-	-	-	-	-	-	-	-	-
80	90	0.63	-	-	-	-	-	-	-	-	-	-
90	100	0.86	-	-	-	-	-	-	-	-	-	-
100	110	1.08	-	-	-	-	-	-	-	-	-	-
110	120	1.34	-	-	-	-	-	-	-	-	-	-
120	130	1.66	0.63	-	-	-	-	-	-	-	-	-
130	140	1.98	0.86	-	-	-	-	-	-	-	-	-
140	150	2.30	1.08	-	-	-	-	-	-	-	-	-
150	160	2.62	1.34	-	-	-	-	-	-	-	-	-
160	170	2.95	1.66	0.63	-	-	-	-	-	-	-	-
170	180	3.27	1.98	0.86	-	-	-	-	-	-	-	-
180	190	3.59	2.30	1.08	-	-	-	-	-	-	-	-
190	200	3.91	2.62	1.34	-	-	-	-	-	-	-	-
200	210	4.23	2.95	1.66	0.63	-	-	-	-	-	-	-
210	220	4.56	3.27	1.98	0.86	-	-	-	-	-	-	-
220	230	4.88	3.59	2.30	1.08	-	-	-	-	-	-	-
230	240	5.20	3.91	2.62	1.34	-	-	-	-	-	-	-
240	250	5.52	4.23	2.95	1.66	0.63	-	-	-	-	-	-
250	260	5.84	4.56	3.27	1.98	0.86	-	-	-	-	-	-
260	270	6.17	4.88	3.59	2.30	1.08	-	-	-	-	-	-
270	280	6.49	5.20	3.91	2.62	1.34	-	-	-	-	-	-
280	290	6.81	5.52	4.23	2.95	1.66	0.63	-	-	-	-	-
290	300	7.13	5.84	4.56	3.27	1.98	0.86	-	-	-	-	-
300	310	7.45	6.17	4.88	3.59	2.30	1.08	-	-	-	-	-
310	320	7.78	6.49	5.20	3.91	2.62	1.34	-	-	-	-	-
320	330	8.10	6.81	5.52	4.23	2.95	1.66	0.63	-	-	-	-
330	340	8.42	7.13	5.84	4.56	3.27	1.98	0.86	-	-	-	-
340	350	8.74	7.45	6.17	4.88	3.59	2.30	1.08	-	-	-	-
350	360	9.06	7.78	6.49	5.20	3.91	2.62	1.34	-	-	-	-
360	370	9.42	8.10	6.81	5.52	4.23	2.95	1.66	0.63	-	-	-
370	380	9.91	8.42	7.13	5.84	4.56	3.27	1.98	0.86	-	-	-
380	390	10.40	8.74	7.45	6.17	4.88	3.59	2.30	1.08	-	-	-
390	400	10.89	9.06	7.78	6.49	5.20	3.91	2.62	1.34	-	-	-
400	410	11.38	9.42	8.10	6.81	5.52	4.23	2.95	1.66	0.63	-	-
410	420	11.87	9.91	8.42	7.13	5.84	4.56	3.27	1.98	0.86	-	-
420	430	12.36	10.40	8.74	7.45	6.17	4.88	3.59	2.30	1.08	-	-
430	440	12.86	10.89	9.06	7.78	6.49	5.20	3.91	2.62	1.34	-	-
440	450	13.35	11.38	9.42	8.10	6.81	5.52	4.23	2.95	1.66	0.63	-
450	460	13.84	11.87	9.91	8.42	7.13	5.84	4.56	3.27	1.98	0.86	-
460	470	14.33	12.36	10.40	8.74	7.45	6.17	4.88	3.59	2.30	1.08	-
470	480	14.82	12.86	10.89	9.06	7.78	6.49	5.20	3.91	2.62	1.34	-
480	490	15.31	13.35	11.38	9.42	8.10	6.81	5.52	4.23	2.95	1.66	0.63
490	500	15.80	13.84	11.87	9.91	8.42	7.13	5.84	4.56	3.27	1.98	0.86
500	510	16.29	14.33	12.36	10.40	8.74	7.45	6.17	4.88	3.59	2.30	1.08
510	520	16.78	14.82	12.86	10.89	9.06	7.78	6.49	5.20	3.91	2.62	1.34
520	530	17.27	15.31	13.35	11.38	9.42	8.10	6.81	5.52	4.23	2.95	1.66
530	540	17.77	15.80	13.84	11.87	9.91	8.42	7.13	5.84	4.56	3.27	1.98
540	550	18.49	16.29	14.33	12.36	10.40	8.74	7.45	6.17	4.88	3.59	2.30
550	560	19.11	16.78	14.82	12.86	10.89	9.06	7.78	6.49	5.20	3.91	2.62
560	570	19.73	17.27	15.31	13.35	11.38	9.42	8.10	6.81	5.52	4.23	2.95
570	580	20.35	17.77	15.80	13.84	11.87	9.91	8.42	7.13	5.84	4.56	3.27
580	590	20.97	18.49	16.29	14.33	12.36	10.40	8.74	7.45	6.17	4.88	3.59
590	600	21.59	19.11	16.78	14.82	12.86	10.89	9.06	7.78	6.49	5.20	3.91
600	610	22.21	19.73	17.27	15.31	13.35	11.38	9.42	8.10	6.81	5.52	4.23
610	620	22.83	20.35	17.77	15.80	13.84	11.87	9.91	8.42	7.13	5.84	4.56
620	630	23.45	20.97	18.49	16.29	14.33	12.36	10.40	8.74	7.45	6.17	4.88
630	640	24.07	21.59	19.11	16.78	14.82	12.86	10.89	9.06	7.78	6.49	5.20
640	650	24.69	22.21	19.73	17.27	15.31	13.35	11.38	9.42	8.10	6.81	5.52
650	660	25.31	22.83	20.35	17.77	15.80	13.84	11.87	9.91	8.42	7.13	5.84
660	670	25.93	23.45	20.97	18.49	16.29	14.33	12.36	10.40	8.74	7.45	6.17
670	680	26.57	24.07	21.59	19.11	16.78	14.82	12.86	10.89	9.06	7.78	6.49
680	690	27.22	24.69	22.21	19.73	17.27	15.31	13.35	11.38	9.42	8.10	6.81
690	700	27.88	25.31	22.83	20.35	17.77	15.80	13.84	11.87	9.91	8.42	7.13
700	710	28.54	25.93	23.45	20.97	18.49	16.29	14.33	12.36	10.40	8.74	7.45
710	720	29.20	26.57	24.07	21.59	19.11	16.78	14.82	12.86	10.89	9.06	7.78
720	730	29.86	27.22	24.69	22.21	19.73	17.27	15.31	13.35	11.38	9.42	8.10
730	740	30.52	27.88	25.31	22.83	20.35	17.87	15.80	13.84	11.87	9.91	8.42
740	750	31.18	28.54	25.93	23.45	20.97	18.49	16.29	14.33	12.36	10.40	8.74



**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons — Weekly Payroll Period**

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	125	-	-	-	-	-	-	-	-	-	-	-
125	135	-	-	-	-	-	-	-	-	-	-	-
135	145	-	-	-	-	-	-	-	-	-	-	-
145	155	-	-	-	-	-	-	-	-	-	-	-
155	165	0.52	-	-	-	-	-	-	-	-	-	-
165	175	0.75	-	-	-	-	-	-	-	-	-	-
175	185	0.97	-	-	-	-	-	-	-	-	-	-
185	195	1.20	-	-	-	-	-	-	-	-	-	-
195	205	1.42	0.52	-	-	-	-	-	-	-	-	-
205	215	1.65	0.75	-	-	-	-	-	-	-	-	-
215	225	1.91	0.97	-	-	-	-	-	-	-	-	-
225	235	2.23	1.20	-	-	-	-	-	-	-	-	-
235	245	2.55	1.42	0.52	-	-	-	-	-	-	-	-
245	255	2.87	1.65	0.75	-	-	-	-	-	-	-	-
255	265	3.19	1.91	0.97	-	-	-	-	-	-	-	-
265	275	3.52	2.23	1.20	-	-	-	-	-	-	-	-
275	285	3.84	2.55	1.42	0.52	-	-	-	-	-	-	-
285	295	4.16	2.87	1.65	0.75	-	-	-	-	-	-	-
295	305	4.48	3.19	1.91	0.97	-	-	-	-	-	-	-
305	315	4.80	3.52	2.23	1.20	-	-	-	-	-	-	-
315	325	5.13	3.84	2.55	1.42	0.52	-	-	-	-	-	-
325	335	5.45	4.16	2.87	1.65	0.75	-	-	-	-	-	-
335	345	5.77	4.48	3.19	1.91	0.97	-	-	-	-	-	-
345	355	6.09	4.80	3.52	2.23	1.20	-	-	-	-	-	-
355	365	6.41	5.13	3.84	2.55	1.42	0.52	-	-	-	-	-
365	375	6.74	5.45	4.16	2.87	1.65	0.75	-	-	-	-	-
375	385	7.06	5.77	4.48	3.19	1.91	0.97	-	-	-	-	-
385	395	7.38	6.09	4.80	3.52	2.23	1.20	-	-	-	-	-
395	405	7.70	6.41	5.13	3.84	2.55	1.42	0.52	-	-	-	-
405	415	8.02	6.74	5.45	4.16	2.87	1.65	0.75	-	-	-	-
415	425	8.35	7.06	5.77	4.48	3.19	1.91	0.97	-	-	-	-
425	435	8.67	7.38	6.09	4.80	3.52	2.23	1.20	-	-	-	-
435	445	8.99	7.70	6.41	5.13	3.84	2.55	1.42	0.52	-	-	-
445	455	9.31	8.02	6.74	5.45	4.16	2.87	1.65	0.75	-	-	-
455	465	9.63	8.35	7.06	5.77	4.48	3.19	1.91	0.97	-	-	-
465	475	9.96	8.67	7.38	6.09	4.80	3.52	2.23	1.20	-	-	-
475	485	10.28	8.99	7.70	6.41	5.13	3.84	2.55	1.42	0.52	-	-
485	495	10.60	9.31	8.02	6.74	5.45	4.16	2.87	1.65	0.75	-	-
495	505	10.92	9.63	8.35	7.06	5.77	4.48	3.19	1.91	0.97	-	-
505	515	11.24	9.96	8.67	7.38	6.09	4.80	3.52	2.23	1.20	-	-
515	525	11.57	10.28	8.99	7.70	6.41	5.13	3.84	2.55	1.42	0.52	-
525	535	11.89	10.60	9.31	8.02	6.74	5.45	4.16	2.87	1.65	0.75	-
535	545	12.21	10.92	9.63	8.35	7.06	5.77	4.48	3.19	1.91	0.97	-
545	555	12.70	11.24	9.96	8.67	7.38	6.09	4.80	3.52	2.23	1.20	-
555	565	13.19	11.57	10.28	8.99	7.70	6.41	5.13	3.84	2.55	1.42	0.52
565	575	13.68	11.89	10.60	9.31	8.02	6.74	5.45	4.16	2.87	1.65	0.75
575	585	14.17	12.21	10.92	9.63	8.35	7.06	5.77	4.48	3.19	1.91	0.97
585	595	14.67	12.70	11.24	9.96	8.67	7.38	6.09	4.80	3.52	2.23	1.20
595	605	15.16	13.19	11.57	10.28	8.99	7.70	6.41	5.13	3.84	2.55	1.42
605	615	15.65	13.68	11.89	10.60	9.31	8.02	6.74	5.45	4.16	2.87	1.65
615	625	16.14	14.17	12.21	10.92	9.63	8.35	7.06	5.77	4.48	3.19	1.91
625	635	16.63	14.67	12.70	11.24	9.96	8.67	7.38	6.09	4.80	3.52	2.23
635	645	17.12	15.16	13.19	11.57	10.28	8.99	7.70	6.41	5.13	3.84	2.55
645	655	17.61	15.65	13.68	11.89	10.60	9.31	8.02	6.74	5.45	4.16	2.87
655	665	18.10	16.14	14.17	12.21	10.92	9.63	8.35	7.06	5.77	4.48	3.19
665	675	18.59	16.63	14.67	12.70	11.24	9.96	8.67	7.38	6.09	4.80	3.52
675	685	19.08	17.12	15.16	13.19	11.57	10.28	8.99	7.70	6.41	5.13	3.84
685	695	19.57	17.61	15.65	13.68	11.89	10.60	9.31	8.02	6.74	5.45	4.16
695	705	20.07	18.10	16.14	14.17	12.21	10.92	9.63	8.35	7.06	5.77	4.48
705	715	20.56	18.59	16.63	14.67	12.70	11.24	9.96	8.67	7.38	6.09	4.80
715	725	21.05	19.08	17.12	15.16	13.19	11.57	10.28	8.99	7.70	6.41	5.13
725	735	21.54	19.57	17.61	15.65	13.68	11.89	10.60	9.31	8.02	6.74	5.45
735	745	22.03	20.07	18.10	16.14	14.17	12.21	10.92	9.63	8.35	7.06	5.77
745	755	22.52	20.56	18.59	16.63	14.67	12.70	11.24	9.96	8.67	7.38	6.09
755	765	23.01	21.05	19.08	17.12	15.16	13.19	11.57	10.28	8.99	7.70	6.41
765	775	23.50	21.54	19.57	17.61	15.65	13.68	11.89	10.60	9.31	8.02	6.74
775	785	23.99	22.03	20.07	18.10	16.14	14.17	12.21	10.92	9.63	8.35	7.06
785	795	24.48	22.52	20.56	18.59	16.63	14.67	12.70	11.24	9.96	8.67	7.38
795	805	24.98	23.01	21.05	19.08	17.12	15.16	13.19	11.57	10.28	8.99	7.70
805	815	25.47	23.50	21.54	19.57	17.61	15.65	13.68	11.89	10.60	9.31	8.02





# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons—Biweekly Payroll Period

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	105	-	-	-	-	-	-	-	-	-	-	-
105	115	-	-	-	-	-	-	-	-	-	-	-
115	125	-	-	-	-	-	-	-	-	-	-	-
125	135	-	-	-	-	-	-	-	-	-	-	-
135	145	0.59	-	-	-	-	-	-	-	-	-	-
145	155	0.81	-	-	-	-	-	-	-	-	-	-
155	165	1.04	-	-	-	-	-	-	-	-	-	-
165	175	1.27	-	-	-	-	-	-	-	-	-	-
175	185	1.49	-	-	-	-	-	-	-	-	-	-
185	195	1.72	-	-	-	-	-	-	-	-	-	-
195	205	1.94	-	-	-	-	-	-	-	-	-	-
205	215	2.17	-	-	-	-	-	-	-	-	-	-
215	225	2.40	0.59	-	-	-	-	-	-	-	-	-
225	235	2.68	0.81	-	-	-	-	-	-	-	-	-
235	245	3.01	1.04	-	-	-	-	-	-	-	-	-
245	255	3.33	1.27	-	-	-	-	-	-	-	-	-
255	265	3.65	1.49	-	-	-	-	-	-	-	-	-
265	275	3.97	1.72	-	-	-	-	-	-	-	-	-
275	285	4.29	1.94	-	-	-	-	-	-	-	-	-
285	295	4.62	2.17	-	-	-	-	-	-	-	-	-
295	305	4.94	2.40	0.59	-	-	-	-	-	-	-	-
305	315	5.26	2.68	0.81	-	-	-	-	-	-	-	-
315	325	5.58	3.01	1.04	-	-	-	-	-	-	-	-
325	335	5.90	3.33	1.27	-	-	-	-	-	-	-	-
335	345	6.23	3.65	1.49	-	-	-	-	-	-	-	-
345	355	6.55	3.97	1.72	-	-	-	-	-	-	-	-
355	365	6.87	4.29	1.94	-	-	-	-	-	-	-	-
365	375	7.19	4.62	2.17	-	-	-	-	-	-	-	-
375	385	7.51	4.94	2.40	0.59	-	-	-	-	-	-	-
385	395	7.84	5.26	2.68	0.81	-	-	-	-	-	-	-
395	405	8.16	5.58	3.01	1.04	-	-	-	-	-	-	-
405	415	8.48	5.90	3.33	1.27	-	-	-	-	-	-	-
415	425	8.80	6.23	3.65	1.49	-	-	-	-	-	-	-
425	435	9.12	6.55	3.97	1.72	-	-	-	-	-	-	-
435	445	9.45	6.87	4.29	1.94	-	-	-	-	-	-	-
445	455	9.77	7.19	4.62	2.17	-	-	-	-	-	-	-
455	465	10.09	7.51	4.94	2.40	0.59	-	-	-	-	-	-
465	475	10.41	7.84	5.26	2.68	0.81	-	-	-	-	-	-
475	485	10.73	8.16	5.58	3.01	1.04	-	-	-	-	-	-
485	495	11.06	8.48	5.90	3.33	1.27	-	-	-	-	-	-
495	505	11.38	8.80	6.23	3.65	1.49	-	-	-	-	-	-
505	515	11.70	9.12	6.55	3.97	1.72	-	-	-	-	-	-
515	525	12.02	9.45	6.87	4.29	1.94	-	-	-	-	-	-
525	535	12.34	9.77	7.19	4.62	2.17	-	-	-	-	-	-
535	545	12.67	10.09	7.51	4.94	2.40	0.59	-	-	-	-	-
545	555	12.99	10.41	7.84	5.26	2.68	0.81	-	-	-	-	-
555	565	13.31	10.73	8.16	5.58	3.01	1.04	-	-	-	-	-
565	575	13.63	11.06	8.48	5.90	3.33	1.27	-	-	-	-	-
575	585	13.95	11.38	8.80	6.23	3.65	1.49	-	-	-	-	-
585	595	14.28	11.70	9.12	6.55	3.97	1.72	-	-	-	-	-
595	605	14.60	12.02	9.45	6.87	4.29	1.94	-	-	-	-	-
605	615	14.92	12.34	9.77	7.19	4.62	2.17	-	-	-	-	-
615	625	15.24	12.67	10.09	7.51	4.94	2.40	0.59	-	-	-	-
625	635	15.56	12.99	10.41	7.84	5.26	2.68	0.81	-	-	-	-
635	645	15.89	13.31	10.73	8.16	5.58	3.01	1.04	-	-	-	-
645	655	16.21	13.63	11.06	8.48	5.90	3.33	1.27	-	-	-	-
655	665	16.53	13.95	11.38	8.80	6.23	3.65	1.49	-	-	-	-
665	675	16.85	14.28	11.70	9.12	6.55	3.97	1.72	-	-	-	-
675	685	17.17	14.60	12.02	9.45	6.87	4.29	1.94	-	-	-	-
685	695	17.50	14.92	12.34	9.77	7.19	4.62	2.17	-	-	-	-
695	705	17.82	15.24	12.67	10.09	7.51	4.94	2.40	0.59	-	-	-
705	715	18.14	15.56	12.99	10.41	7.84	5.26	2.68	0.81	-	-	-
715	725	18.46	15.89	13.31	10.73	8.16	5.58	3.01	1.04	-	-	-
725	735	18.84	16.21	13.63	11.06	8.48	5.90	3.33	1.27	-	-	-
735	745	19.33	16.53	13.95	11.38	8.80	6.23	3.65	1.49	-	-	-
745	755	19.82	16.85	14.28	11.70	9.12	6.55	3.97	1.72	-	-	-
755	765	20.31	17.17	14.60	12.02	9.45	6.87	4.29	1.94	-	-	-
765	775	20.80	17.50	14.92	12.34	9.77	7.19	4.62	2.17	-	-	-
775	785	21.29	17.82	15.24	12.67	10.09	7.51	4.94	2.40	0.59	-	-
785	795	21.78	18.14	15.56	12.99	10.41	7.84	5.26	2.68	0.81	-	-

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Single Persons—Biweekly Payroll Period (continued)**

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
795	805	22.27	18.46	15.89	13.31	10.73	8.16	5.58	3.01	1.04	-	-
805	815	22.77	18.84	16.21	13.63	11.06	8.48	5.90	3.33	1.27	-	-
815	825	23.26	19.33	16.53	13.95	11.38	8.80	6.23	3.65	1.49	-	-
825	835	23.75	19.82	16.85	14.28	11.70	9.12	6.55	3.97	1.72	-	-
835	845	24.24	20.31	17.17	14.60	12.02	9.45	6.87	4.29	1.94	-	-
845	855	24.73	20.80	17.50	14.92	12.34	9.77	7.19	4.62	2.17	-	-
855	865	25.22	21.29	17.82	15.24	12.67	10.09	7.51	4.94	2.40	0.59	-
865	875	25.71	21.78	18.14	15.56	12.99	10.41	7.84	5.26	2.68	0.81	-
875	885	26.20	22.27	18.46	15.89	13.31	10.73	8.16	5.58	3.01	1.04	-
885	895	26.69	22.77	18.84	16.21	13.63	11.06	8.48	5.90	3.33	1.27	-
895	905	27.18	23.26	19.33	16.53	13.95	11.38	8.80	6.23	3.65	1.49	-
905	915	27.68	23.75	19.82	16.85	14.28	11.70	9.12	6.55	3.97	1.72	-
915	925	28.17	24.24	20.31	17.17	14.60	12.02	9.45	6.87	4.29	1.94	-
925	935	28.66	24.73	20.80	17.50	14.92	12.34	9.77	7.19	4.62	2.17	-
935	945	29.15	25.22	21.29	17.82	15.24	12.67	10.09	7.51	4.94	2.40	0.59
945	955	29.64	25.71	21.78	18.14	15.56	12.99	10.41	7.84	5.26	2.68	0.81
955	965	30.13	26.20	22.27	18.46	15.89	13.31	10.73	8.16	5.58	3.01	1.04
965	975	30.62	26.69	22.77	18.84	16.21	13.63	11.06	8.48	5.90	3.33	1.27
975	985	31.11	27.18	23.26	19.33	16.53	13.95	11.38	8.80	6.23	3.65	1.49
985	995	31.60	27.68	23.75	19.82	16.85	14.28	11.70	9.12	6.55	3.97	1.72
995	1,005	32.09	28.17	24.24	20.31	17.17	14.60	12.02	9.45	6.87	4.29	1.94
1,005	1,015	32.59	28.66	24.73	20.80	17.50	14.92	12.34	9.77	7.19	4.62	2.17
1,015	1,025	33.08	29.15	25.22	21.29	17.82	15.24	12.67	10.09	7.51	4.94	2.40
1,025	1,035	33.57	29.64	25.71	21.78	18.14	15.56	12.99	10.41	7.84	5.26	2.68
1,035	1,045	34.06	30.13	26.20	22.27	18.46	15.89	13.31	10.73	8.16	5.58	3.01
1,045	1,055	34.55	30.62	26.69	22.77	18.84	16.21	13.63	11.06	8.48	5.90	3.33
1,055	1,065	35.13	31.11	27.18	23.26	19.33	16.53	13.95	11.38	8.80	6.23	3.65
1,065	1,075	35.75	31.60	27.68	23.75	19.82	16.85	14.28	11.70	9.12	6.55	3.97
1,075	1,085	36.37	32.09	28.17	24.24	20.31	17.17	14.60	12.02	9.45	6.87	4.29
1,085	1,095	36.99	32.59	28.66	24.73	20.80	17.50	14.92	12.34	9.77	7.19	4.62
1,095	1,105	37.61	33.08	29.15	25.22	21.29	17.82	15.24	12.67	10.09	7.51	4.94
1,105	1,115	38.23	33.57	29.64	25.71	21.78	18.14	15.56	12.99	10.41	7.84	5.26
1,115	1,125	38.85	34.06	30.13	26.20	22.27	18.46	15.89	13.31	10.73	8.16	5.58
1,125	1,135	39.47	34.55	30.62	26.69	22.77	18.84	16.21	13.63	11.06	8.48	5.90
1,135	1,145	40.09	35.13	31.11	27.18	23.26	19.33	16.53	13.95	11.38	8.80	6.23
1,145	1,155	40.71	35.75	31.60	27.68	23.75	19.82	16.85	14.28	11.70	9.12	6.55
1,155	1,165	41.33	36.37	32.09	28.17	24.24	20.31	17.17	14.60	12.02	9.45	6.87
1,165	1,175	41.95	36.99	32.59	28.66	24.73	20.80	17.50	14.92	12.34	9.77	7.19
1,175	1,185	42.57	37.61	33.08	29.15	25.22	21.29	17.82	15.24	12.67	10.09	7.51
1,185	1,195	43.19	38.23	33.57	29.64	25.71	21.78	18.14	15.56	12.99	10.41	7.84
1,195	1,205	43.81	38.85	34.06	30.13	26.20	22.27	18.46	15.89	13.31	10.73	8.16
1,205	1,215	44.43	39.47	34.55	30.62	26.69	22.77	18.84	16.21	13.63	11.06	8.48
1,215	1,225	45.05	40.09	35.13	31.11	27.18	23.26	19.33	16.53	13.95	11.38	8.80
1,225	1,235	45.67	40.71	35.75	31.60	27.68	23.75	19.82	16.85	14.28	11.70	9.12
1,235	1,245	46.29	41.33	36.37	32.09	28.17	24.24	20.31	17.17	14.60	12.02	9.45
1,245	1,255	46.91	41.95	36.99	32.59	28.66	24.73	20.80	17.50	14.92	12.34	9.77
1,255	1,265	47.53	42.57	37.61	33.08	29.15	25.22	21.29	17.82	15.24	12.67	10.09
1,265	1,275	48.15	43.19	38.23	33.57	29.64	25.71	21.78	18.14	15.56	12.99	10.41
1,275	1,285	48.77	43.81	38.85	34.06	30.13	26.20	22.27	18.46	15.89	13.31	10.73
1,285	1,295	49.39	44.43	39.47	34.55	30.62	26.69	22.77	18.84	16.21	13.63	11.06
1,295	1,305	50.01	45.05	40.09	35.13	31.11	27.18	23.26	19.33	16.53	13.95	11.38
1,305	1,315	50.63	45.67	40.71	35.75	31.60	27.68	23.75	19.82	16.85	14.28	11.70
1,315	1,325	51.25	46.29	41.33	36.37	32.09	28.17	24.24	20.31	17.17	14.60	12.02
1,325	1,335	51.87	46.91	41.95	36.99	32.59	28.66	24.73	20.80	17.50	14.92	12.34
1,335	1,345	52.50	47.53	42.57	37.61	33.08	29.15	25.22	21.29	17.82	15.24	12.67
1,345	1,355	53.16	48.15	43.19	38.23	33.57	29.64	25.71	21.78	18.14	15.56	12.99
1,355	1,365	53.82	48.77	43.81	38.85	34.06	30.13	26.20	22.27	18.46	15.89	13.31
1,365	1,375	54.48	49.39	44.43	39.47	34.55	30.62	26.69	22.77	18.84	16.21	13.63
1,375	1,385	55.14	50.01	45.05	40.09	35.13	31.11	27.18	23.26	19.33	16.53	13.95
1,385	1,395	55.80	50.63	45.67	40.71	35.75	31.60	27.68	23.75	19.82	16.85	14.28
1,395	1,405	56.46	51.25	46.29	41.33	36.37	32.09	28.17	24.24	20.31	17.17	14.60
1,405	1,415	57.11	51.87	46.91	41.95	36.99	32.59	28.66	24.73	20.80	17.50	14.92
1,415	1,425	57.77	52.50	47.53	42.57	37.61	33.08	29.15	25.22	21.29	17.82	15.24
1,425	1,435	58.43	53.16	48.15	43.19	38.23	33.57	29.64	25.71	21.78	18.14	15.56
1,435	1,445	59.09	53.82	48.77	43.81	38.85	34.06	30.13	26.20	22.27	18.46	15.89
1,445	1,455	59.75	54.48	49.39	44.43	39.47	34.55	30.62	26.69	22.77	18.84	16.21
1,455	1,465	60.41	55.14	50.01	45.05	40.09	35.13	31.11	27.18	23.26	19.33	16.53
1,465	1,475	61.07	55.80	50.63	45.67	40.71	35.75	31.60	27.68	23.75	19.82	16.85
1,475	1,485	61.73	56.46	51.25	46.29	41.33	36.37	32.09	28.17	24.24	20.31	17.17

1,485 and over— Use Table 2a on [page 11](#), and see instructions on pages [8](#) and [9](#).

\*See [page 8](#) for important information about the shaded areas.

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons—Biweekly Payroll Period**

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	220	-	-	-	-	-	-	-	-	-	-	-
220	240	-	-	-	-	-	-	-	-	-	-	-
240	260	-	-	-	-	-	-	-	-	-	-	-
260	280	-	-	-	-	-	-	-	-	-	-	-
280	300	-	-	-	-	-	-	-	-	-	-	-
300	320	0.84	-	-	-	-	-	-	-	-	-	-
320	340	1.29	-	-	-	-	-	-	-	-	-	-
340	360	1.74	-	-	-	-	-	-	-	-	-	-
360	380	2.19	-	-	-	-	-	-	-	-	-	-
380	400	2.64	0.84	-	-	-	-	-	-	-	-	-
400	420	3.10	1.29	-	-	-	-	-	-	-	-	-
420	440	3.55	1.74	-	-	-	-	-	-	-	-	-
440	460	4.17	2.19	-	-	-	-	-	-	-	-	-
460	480	4.81	2.64	0.84	-	-	-	-	-	-	-	-
480	500	5.46	3.10	1.29	-	-	-	-	-	-	-	-
500	520	6.10	3.55	1.74	-	-	-	-	-	-	-	-
520	540	6.74	4.17	2.19	-	-	-	-	-	-	-	-
540	560	7.39	4.81	2.64	0.84	-	-	-	-	-	-	-
560	580	8.03	5.46	3.10	1.29	-	-	-	-	-	-	-
580	600	8.68	6.10	3.55	1.74	-	-	-	-	-	-	-
600	620	9.32	6.74	4.17	2.19	-	-	-	-	-	-	-
620	640	9.96	7.39	4.81	2.64	0.84	-	-	-	-	-	-
640	660	10.61	8.03	5.46	3.10	1.29	-	-	-	-	-	-
660	680	11.25	8.68	6.10	3.55	1.74	-	-	-	-	-	-
680	700	11.90	9.32	6.74	4.17	2.19	-	-	-	-	-	-
700	720	12.54	9.96	7.39	4.81	2.64	0.84	-	-	-	-	-
720	740	13.18	10.61	8.03	5.46	3.10	1.29	-	-	-	-	-
740	760	13.83	11.25	8.68	6.10	3.55	1.74	-	-	-	-	-
760	780	14.47	11.90	9.32	6.74	4.17	2.19	-	-	-	-	-
780	800	15.12	12.54	9.96	7.39	4.81	2.64	0.84	-	-	-	-
800	820	15.76	13.18	10.61	8.03	5.46	3.10	1.29	-	-	-	-
820	840	16.40	13.83	11.25	8.68	6.10	3.55	1.74	-	-	-	-
840	860	17.05	14.47	11.90	9.32	6.74	4.17	2.19	-	-	-	-
860	880	17.69	15.12	12.54	9.96	7.39	4.81	2.64	0.84	-	-	-
880	900	18.34	15.76	13.18	10.61	8.03	5.46	3.10	1.29	-	-	-
900	920	18.98	16.40	13.83	11.25	8.68	6.10	3.55	1.74	-	-	-
920	940	19.62	17.05	14.47	11.90	9.32	6.74	4.17	2.19	-	-	-
940	960	20.27	17.69	15.12	12.54	9.96	7.39	4.81	2.64	0.84	-	-
960	980	20.91	18.34	15.76	13.18	10.61	8.03	5.46	3.10	1.29	-	-
980	1,000	21.56	18.98	16.40	13.83	11.25	8.68	6.10	3.55	1.74	-	-
1,000	1,020	22.20	19.62	17.05	14.47	11.90	9.32	6.74	4.17	2.19	-	-
1,020	1,040	22.84	20.27	17.69	15.12	12.54	9.96	7.39	4.81	2.64	0.84	-
1,040	1,060	23.49	20.91	18.34	15.76	13.18	10.61	8.03	5.46	3.10	1.29	-
1,060	1,080	24.13	21.56	18.98	16.40	13.83	11.25	8.68	6.10	3.55	1.74	-
1,080	1,100	24.94	22.20	19.62	17.05	14.47	11.90	9.32	6.74	4.17	2.19	-
1,100	1,120	25.92	22.84	20.27	17.69	15.12	12.54	9.96	7.39	4.81	2.64	0.84
1,120	1,140	26.91	23.49	20.91	18.34	15.76	13.18	10.61	8.03	5.46	3.10	1.29
1,140	1,160	27.89	24.13	21.56	18.98	16.40	13.83	11.25	8.68	6.10	3.55	1.74
1,160	1,180	28.87	24.94	22.20	19.62	17.05	14.47	11.90	9.32	6.74	4.17	2.19
1,180	1,200	29.85	25.92	22.84	20.27	17.69	15.12	12.54	9.96	7.39	4.81	2.64
1,200	1,220	30.83	26.91	23.49	20.91	18.34	15.76	13.18	10.61	8.03	5.46	3.10
1,220	1,240	31.81	27.89	24.13	21.56	18.98	16.40	13.83	11.25	8.68	6.10	3.55
1,240	1,260	32.80	28.87	24.94	22.20	19.62	17.05	14.47	11.90	9.32	6.74	4.17
1,260	1,280	33.78	29.85	25.92	22.84	20.27	17.69	15.12	12.54	9.96	7.39	4.81
1,280	1,300	34.76	30.83	26.91	23.49	20.91	18.34	15.76	13.18	10.61	8.03	5.46
1,300	1,320	35.74	31.81	27.89	24.13	21.56	18.98	16.40	13.83	11.25	8.68	6.10
1,320	1,340	36.72	32.80	28.87	24.94	22.20	19.62	17.05	14.47	11.90	9.32	6.74
1,340	1,360	37.71	33.78	29.85	25.92	22.84	20.27	17.69	15.12	12.54	9.96	7.39
1,360	1,380	38.69	34.76	30.83	26.91	23.49	20.91	18.34	15.76	13.18	10.61	8.03
1,380	1,400	39.67	35.74	31.81	27.89	24.13	21.56	18.98	16.40	13.83	11.25	8.68
1,400	1,420	40.65	36.72	32.80	28.87	24.94	22.20	19.62	17.05	14.47	11.90	9.32
1,420	1,440	41.63	37.71	33.78	29.85	25.92	22.84	20.27	17.69	15.12	12.54	9.96
1,440	1,460	42.62	38.69	34.76	30.83	26.91	23.49	20.91	18.34	15.76	13.18	10.61
1,460	1,480	43.60	39.67	35.74	31.81	27.89	24.13	21.56	18.98	16.40	13.83	11.25
1,480	1,500	44.58	40.65	36.72	32.80	28.87	24.94	22.20	19.62	17.05	14.47	11.90
1,500	1,520	45.56	41.63	37.71	33.78	29.85	25.92	22.84	20.27	17.69	15.12	12.54
1,520	1,540	46.54	42.62	38.69	34.76	30.83	26.91	23.49	20.91	18.34	15.76	13.18
1,540	1,560	47.53	43.60	39.67	35.74	31.81	27.89	24.13	21.56	18.98	16.40	13.83
1,560	1,580	48.51	44.58	40.65	36.72	32.80	28.87	24.94	22.20	19.62	17.05	14.47
1,580	1,600	49.49	45.56	41.63	37.71	33.78	29.85	25.92	22.84	20.27	17.69	15.12

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons — Biweekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
1,600	1,620	50.47	46.54	42.62	38.69	34.76	30.83	26.91	23.49	20.91	18.34	15.76
1,620	1,640	51.45	47.53	43.60	39.67	35.74	31.81	27.89	24.13	21.56	18.98	16.40
1,640	1,660	52.44	48.51	44.58	40.65	36.72	32.80	28.87	24.94	22.20	19.62	17.05
1,660	1,680	53.42	49.49	45.56	41.63	37.71	33.78	29.85	25.92	22.84	20.27	17.69
1,680	1,700	54.53	50.47	46.54	42.62	38.69	34.76	30.83	26.91	23.49	20.91	18.34
1,700	1,720	55.77	51.45	47.53	43.60	39.67	35.74	31.81	27.89	24.13	21.56	18.98
1,720	1,740	57.01	52.44	48.51	44.58	40.65	36.72	32.80	28.87	24.94	22.20	19.62
1,740	1,760	58.25	53.42	49.49	45.56	41.63	37.71	33.78	29.85	25.92	22.84	20.27
1,760	1,780	59.49	54.53	50.47	46.54	42.62	38.69	34.76	30.83	26.91	23.49	20.91
1,780	1,800	60.73	55.77	51.45	47.53	43.60	39.67	35.74	31.81	27.89	24.13	21.56
1,800	1,820	61.97	57.01	52.44	48.51	44.58	40.65	36.72	32.80	28.87	24.94	22.20
1,820	1,840	63.21	58.25	53.42	49.49	45.56	41.63	37.71	33.78	29.85	25.92	22.84
1,840	1,860	64.45	59.49	54.53	50.47	46.54	42.62	38.69	34.76	30.83	26.91	23.49
1,860	1,880	65.69	60.73	55.77	51.45	47.53	43.60	39.67	35.74	31.81	27.89	24.13
1,880	1,900	66.93	61.97	57.01	52.44	48.51	44.58	40.65	36.72	32.80	28.87	24.94
1,900	1,920	68.17	63.21	58.25	53.42	49.49	45.56	41.63	37.71	33.78	29.85	25.92
1,920	1,940	69.41	64.45	59.49	54.53	50.47	46.54	42.62	38.69	34.76	30.83	26.91
1,940	1,960	70.65	65.69	60.73	55.77	51.45	47.53	43.60	39.67	35.74	31.81	27.89
1,960	1,980	71.89	66.93	61.97	57.01	52.44	48.51	44.58	40.65	36.72	32.80	28.87
1,980	2,000	73.13	68.17	63.21	58.25	53.42	49.49	45.56	41.63	37.71	33.78	29.85
2,000	2,020	74.37	69.41	64.45	59.49	54.53	50.47	46.54	42.62	38.69	34.76	30.83
2,020	2,040	75.61	70.65	65.69	60.73	55.77	51.45	47.53	43.60	39.67	35.74	31.81
2,040	2,060	76.85	71.89	66.93	61.97	57.01	52.44	48.51	44.58	40.65	36.72	32.80
2,060	2,080	78.09	73.13	68.17	63.21	58.25	53.42	49.49	45.56	41.63	37.71	33.78
2,080	2,100	79.36	74.37	69.41	64.45	59.49	54.53	50.47	46.54	42.62	38.69	34.76
2,100	2,120	80.67	75.61	70.65	65.69	60.73	55.77	51.45	47.53	43.60	39.67	35.74
2,120	2,140	81.99	76.85	71.89	66.93	61.97	57.01	52.44	48.51	44.58	40.65	36.72
2,140	2,160	83.31	78.09	73.13	68.17	63.21	58.25	53.42	49.49	45.56	41.63	37.71
2,160	2,180	84.63	79.36	74.37	69.41	64.45	59.49	54.53	50.47	46.54	42.62	38.69
2,180	2,200	85.95	80.67	75.61	70.65	65.69	60.73	55.77	51.45	47.53	43.60	39.67
2,200	2,220	87.26	81.99	76.85	71.89	66.93	61.97	57.01	52.44	48.51	44.58	40.65
2,220	2,240	88.58	83.31	78.09	73.13	68.17	63.21	58.25	53.42	49.49	45.56	41.63
2,240	2,260	89.90	84.63	79.36	74.37	69.41	64.45	59.49	54.53	50.47	46.54	42.62
2,260	2,280	91.22	85.95	80.67	75.61	70.65	65.69	60.73	55.77	51.45	47.53	43.60
2,280	2,300	92.54	87.26	81.99	76.85	71.89	66.93	61.97	57.01	52.44	48.51	44.58
2,300	2,320	93.85	88.58	83.31	78.09	73.13	68.17	63.21	58.25	53.42	49.49	45.56
2,320	2,340	95.17	89.90	84.63	79.36	74.37	69.41	64.45	59.49	54.53	50.47	46.54
2,340	2,360	96.49	91.22	85.95	80.67	75.61	70.65	65.69	60.73	55.77	51.45	47.53
2,360	2,380	97.81	92.54	87.26	81.99	76.85	71.89	66.93	61.97	57.01	52.44	48.51
2,380	2,400	99.13	93.85	88.58	83.31	78.09	73.13	68.17	63.21	58.25	53.42	49.49
2,400	2,420	100.44	95.17	89.90	84.63	79.36	74.37	69.41	64.45	59.49	54.53	50.47
2,420	2,440	101.76	96.49	91.22	85.95	80.67	75.61	70.65	65.69	60.73	55.77	51.45
2,440	2,460	103.08	97.81	92.54	87.26	81.99	76.85	71.89	66.93	61.97	57.01	52.44
2,460	2,480	104.40	99.13	93.85	88.58	83.31	78.09	73.13	68.17	63.21	58.25	53.42
2,480	2,500	105.72	100.44	95.17	89.90	84.63	79.36	74.37	69.41	64.45	59.49	54.53
2,500	2,520	107.03	101.76	96.49	91.22	85.95	80.67	75.61	70.65	65.69	60.73	55.77
2,520	2,540	108.35	103.08	97.81	92.54	87.26	81.99	76.85	71.89	66.93	61.97	57.01
2,540	2,560	109.67	104.40	99.13	93.85	88.58	83.31	78.09	73.13	68.17	63.21	58.25
2,560	2,580	110.99	105.72	100.44	95.17	89.90	84.63	79.36	74.37	69.41	64.45	59.49
2,580	2,600	112.31	107.03	101.76	96.49	91.22	85.95	80.67	75.61	70.65	65.69	60.73
2,600	2,620	113.62	108.35	103.08	97.81	92.54	87.26	81.99	76.85	71.89	66.93	61.97
2,620	2,640	114.94	109.67	104.40	99.13	93.85	88.58	83.31	78.09	73.13	68.17	63.21
2,640	2,660	116.26	110.99	105.72	100.44	95.17	89.90	84.63	79.36	74.37	69.41	64.45
2,660	2,680	117.58	112.31	107.03	101.76	96.49	91.22	85.95	80.67	75.61	70.65	65.69
2,680	2,700	118.90	113.62	108.35	103.08	97.81	92.54	87.26	81.99	76.85	71.89	66.93
2,700	2,720	120.21	114.94	109.67	104.40	99.13	93.85	88.58	83.31	78.09	73.13	68.17
2,720	2,740	121.53	116.26	110.99	105.72	100.44	95.17	89.90	84.63	79.36	74.37	69.41
2,740	2,760	122.85	117.58	112.31	107.03	101.76	96.49	91.22	85.95	80.67	75.61	70.65
2,760	2,780	124.20	118.90	113.62	108.35	103.08	97.81	92.54	87.26	81.99	76.85	71.89
2,780	2,800	125.59	120.21	114.94	109.67	104.40	99.13	93.85	88.58	83.31	78.09	73.13
2,800	2,820	126.98	121.53	116.26	110.99	105.72	100.44	95.17	89.90	84.63	79.36	74.37
2,820	2,840	128.37	122.85	117.58	112.31	107.03	101.76	96.49	91.22	85.95	80.67	75.61
2,840	2,860	129.76	124.20	118.90	113.62	108.35	103.08	97.81	92.54	87.26	81.99	76.85
2,860	2,880	131.15	125.59	120.21	114.94	109.67	104.40	99.13	93.85	88.58	83.31	78.09
2,880	2,900	132.54	126.98	121.53	116.26	110.99	105.72	100.44	95.17	89.90	84.63	79.36
2,900	2,920	133.93	128.37	122.85	117.58	112.31	107.03	101.76	96.49	91.22	85.95	80.67
2,920	2,940	135.32	129.76	124.20	118.90	113.62	108.35	103.08	97.81	92.54	87.26	81.99
2,940	2,960	136.71	131.15	125.59	120.21	114.94	109.67	104.40	99.13	93.85	88.58	83.31
2,960	2,980	138.10	132.54	126.98	121.53	116.26	110.99	105.72	100.44	95.17	89.90	84.63

2,980 and over— Use Table 2b on page 11, and see instructions on pages 8 and 9.

\*See page 8 for important information about the shaded areas.

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Single Persons — Semimonthly Payroll Period**  
 (For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	110	-	-	-	-	-	-	-	-	-	-	-
110	120	-	-	-	-	-	-	-	-	-	-	-
120	130	-	-	-	-	-	-	-	-	-	-	-
130	140	-	-	-	-	-	-	-	-	-	-	-
140	150	-	-	-	-	-	-	-	-	-	-	-
150	160	0.70	-	-	-	-	-	-	-	-	-	-
160	170	0.93	-	-	-	-	-	-	-	-	-	-
170	180	1.15	-	-	-	-	-	-	-	-	-	-
180	190	1.38	-	-	-	-	-	-	-	-	-	-
190	200	1.60	-	-	-	-	-	-	-	-	-	-
200	210	1.83	-	-	-	-	-	-	-	-	-	-
210	220	2.06	-	-	-	-	-	-	-	-	-	-
220	230	2.28	-	-	-	-	-	-	-	-	-	-
230	240	2.51	0.55	-	-	-	-	-	-	-	-	-
240	250	2.75	0.78	-	-	-	-	-	-	-	-	-
250	260	3.08	1.00	-	-	-	-	-	-	-	-	-
260	270	3.40	1.23	-	-	-	-	-	-	-	-	-
270	280	3.72	1.45	-	-	-	-	-	-	-	-	-
280	290	4.04	1.68	-	-	-	-	-	-	-	-	-
290	300	4.36	1.91	-	-	-	-	-	-	-	-	-
300	310	4.69	2.13	-	-	-	-	-	-	-	-	-
310	320	5.01	2.36	-	-	-	-	-	-	-	-	-
320	330	5.33	2.58	0.63	-	-	-	-	-	-	-	-
330	340	5.65	2.86	0.85	-	-	-	-	-	-	-	-
340	350	5.97	3.18	1.08	-	-	-	-	-	-	-	-
350	360	6.30	3.51	1.30	-	-	-	-	-	-	-	-
360	370	6.62	3.83	1.53	-	-	-	-	-	-	-	-
370	380	6.94	4.15	1.76	-	-	-	-	-	-	-	-
380	390	7.26	4.47	1.98	-	-	-	-	-	-	-	-
390	400	7.58	4.79	2.21	-	-	-	-	-	-	-	-
400	410	7.91	5.12	2.43	-	-	-	-	-	-	-	-
410	420	8.23	5.44	2.66	0.70	-	-	-	-	-	-	-
420	430	8.55	5.76	2.97	0.93	-	-	-	-	-	-	-
430	440	8.87	6.08	3.29	1.15	-	-	-	-	-	-	-
440	450	9.19	6.40	3.61	1.38	-	-	-	-	-	-	-
450	460	9.52	6.73	3.93	1.60	-	-	-	-	-	-	-
460	470	9.84	7.05	4.26	1.83	-	-	-	-	-	-	-
470	480	10.16	7.37	4.58	2.06	-	-	-	-	-	-	-
480	490	10.48	7.69	4.90	2.28	-	-	-	-	-	-	-
490	500	10.80	8.01	5.22	2.51	0.55	-	-	-	-	-	-
500	510	11.13	8.34	5.54	2.75	0.78	-	-	-	-	-	-
510	520	11.45	8.66	5.87	3.08	1.00	-	-	-	-	-	-
520	530	11.77	8.98	6.19	3.40	1.23	-	-	-	-	-	-
530	540	12.09	9.30	6.51	3.72	1.45	-	-	-	-	-	-
540	550	12.41	9.62	6.83	4.04	1.68	-	-	-	-	-	-
550	560	12.74	9.95	7.15	4.36	1.91	-	-	-	-	-	-
560	570	13.06	10.27	7.48	4.69	2.13	-	-	-	-	-	-
570	580	13.38	10.59	7.80	5.01	2.36	-	-	-	-	-	-
580	590	13.70	10.91	8.12	5.33	2.58	0.62	-	-	-	-	-
590	600	14.02	11.23	8.44	5.65	2.86	0.85	-	-	-	-	-
600	610	14.35	11.56	8.76	5.97	3.18	1.08	-	-	-	-	-
610	620	14.67	11.88	9.09	6.30	3.51	1.30	-	-	-	-	-
620	630	14.99	12.20	9.41	6.62	3.83	1.53	-	-	-	-	-
630	640	15.31	12.52	9.73	6.94	4.15	1.75	-	-	-	-	-
640	650	15.63	12.84	10.05	7.26	4.47	1.98	-	-	-	-	-
650	660	15.96	13.17	10.37	7.58	4.79	2.21	-	-	-	-	-
660	670	16.28	13.49	10.70	7.91	5.12	2.43	-	-	-	-	-
670	680	16.60	13.81	11.02	8.23	5.44	2.66	0.70	-	-	-	-
680	690	16.92	14.13	11.34	8.55	5.76	2.97	0.93	-	-	-	-
690	700	17.24	14.45	11.66	8.87	6.08	3.29	1.15	-	-	-	-
700	710	17.57	14.78	11.98	9.19	6.40	3.61	1.38	-	-	-	-
710	720	17.89	15.10	12.31	9.52	6.73	3.93	1.60	-	-	-	-
720	730	18.21	15.42	12.63	9.84	7.05	4.26	1.83	-	-	-	-
730	740	18.53	15.74	12.95	10.16	7.37	4.58	2.06	-	-	-	-
740	750	18.85	16.06	13.27	10.48	7.69	4.90	2.28	-	-	-	-
750	760	19.18	16.39	13.59	10.80	8.01	5.22	2.51	0.55	-	-	-
760	770	19.50	16.71	13.92	11.13	8.34	5.54	2.75	0.78	-	-	-
770	780	19.82	17.03	14.24	11.45	8.66	5.87	3.08	1.00	-	-	-
780	790	20.14	17.35	14.56	11.77	8.98	6.19	3.40	1.23	-	-	-
790	800	20.58	17.67	14.88	12.09	9.30	6.51	3.72	1.45	-	-	-

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons—Semimonthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
800	810	21.07	18.00	15.20	12.41	9.62	6.83	4.04	1.68	-	-	-
810	820	21.57	18.32	15.53	12.74	9.95	7.15	4.36	1.91	-	-	-
820	830	22.06	18.64	15.85	13.06	10.27	7.48	4.69	2.13	-	-	-
830	840	22.55	18.96	16.17	13.38	10.59	7.80	5.01	2.36	-	-	-
840	850	23.04	19.28	16.49	13.70	10.91	8.12	5.33	2.58	0.62	-	-
850	860	23.53	19.61	16.81	14.02	11.23	8.44	5.65	2.86	0.85	-	-
860	870	24.02	19.93	17.14	14.35	11.56	8.76	5.97	3.18	1.08	-	-
870	880	24.51	20.26	17.46	14.67	11.88	9.09	6.30	3.50	1.30	-	-
880	890	25.00	20.75	17.78	14.99	12.20	9.41	6.62	3.83	1.53	-	-
890	900	25.49	21.24	18.10	15.31	12.52	9.73	6.94	4.15	1.75	-	-
900	910	25.98	21.73	18.42	15.63	12.84	10.05	7.26	4.47	1.98	-	-
910	920	26.48	22.22	18.75	15.96	13.17	10.37	7.58	4.79	2.21	-	-
920	930	26.97	22.71	19.07	16.28	13.49	10.70	7.91	5.11	2.43	-	-
930	940	27.46	23.20	19.39	16.60	13.81	11.02	8.23	5.44	2.66	0.70	-
940	950	27.95	23.69	19.71	16.92	14.13	11.34	8.55	5.76	2.97	0.93	-
950	960	28.44	24.18	20.03	17.24	14.45	11.66	8.87	6.08	3.29	1.15	-
960	970	28.93	24.68	20.42	17.57	14.78	11.98	9.19	6.40	3.61	1.38	-
970	980	29.42	25.17	20.91	17.89	15.10	12.31	9.52	6.72	3.93	1.60	-
980	990	29.91	25.66	21.40	18.21	15.42	12.63	9.84	7.05	4.26	1.83	-
990	1,000	30.40	26.15	21.89	18.53	15.74	12.95	10.16	7.37	4.58	2.06	-
1,000	1,010	30.89	26.64	22.38	18.85	16.06	13.27	10.48	7.69	4.90	2.28	-
1,010	1,020	31.39	27.13	22.87	19.18	16.39	13.59	10.80	8.01	5.22	2.51	0.55
1,020	1,030	31.88	27.62	23.37	19.50	16.71	13.92	11.13	8.33	5.54	2.75	0.78
1,030	1,040	32.37	28.11	23.86	19.82	17.03	14.24	11.45	8.66	5.87	3.08	1.00
1,040	1,050	32.86	28.60	24.35	20.14	17.35	14.56	11.77	8.98	6.19	3.40	1.23
1,050	1,060	33.35	29.09	24.84	20.58	17.67	14.88	12.09	9.30	6.51	3.72	1.45
1,060	1,070	33.84	29.59	25.33	21.07	18.00	15.20	12.41	9.62	6.83	4.04	1.68
1,070	1,080	34.33	30.08	25.82	21.57	18.32	15.53	12.74	9.94	7.15	4.36	1.91
1,080	1,090	34.82	30.57	26.31	22.06	18.64	15.85	13.06	10.27	7.48	4.69	2.13
1,090	1,100	35.31	31.06	26.80	22.55	18.96	16.17	13.38	10.59	7.80	5.01	2.36
1,100	1,110	35.80	31.55	27.29	23.04	19.28	16.49	13.70	10.91	8.12	5.33	2.58
1,110	1,120	36.30	32.04	27.78	23.53	19.61	16.81	14.02	11.23	8.44	5.65	2.86
1,120	1,130	36.79	32.53	28.28	24.02	19.93	17.14	14.35	11.55	8.76	5.97	3.18
1,130	1,140	37.28	33.02	28.77	24.51	20.26	17.46	14.67	11.88	9.09	6.30	3.50
1,140	1,150	37.82	33.51	29.26	25.00	20.75	17.78	14.99	12.20	9.41	6.62	3.83
1,150	1,160	38.44	34.00	29.75	25.49	21.24	18.10	15.31	12.52	9.73	6.94	4.15
1,160	1,170	39.06	34.50	30.24	25.98	21.73	18.42	15.63	12.84	10.05	7.26	4.47
1,170	1,180	39.68	34.99	30.73	26.48	22.22	18.75	15.96	13.16	10.37	7.58	4.79
1,180	1,190	40.30	35.48	31.22	26.97	22.71	19.07	16.28	13.49	10.70	7.91	5.11
1,190	1,200	40.92	35.97	31.71	27.46	23.20	19.39	16.60	13.81	11.02	8.23	5.44
1,200	1,210	41.54	36.46	32.20	27.95	23.69	19.71	16.92	14.13	11.34	8.55	5.76
1,210	1,220	42.16	36.95	32.69	28.44	24.18	20.03	17.24	14.45	11.66	8.87	6.08
1,220	1,230	42.78	37.44	33.19	28.93	24.67	20.42	17.57	14.77	11.98	9.19	6.40
1,230	1,240	43.40	38.02	33.68	29.42	25.17	20.91	17.89	15.10	12.31	9.52	6.72
1,240	1,250	44.02	38.64	34.17	29.91	25.66	21.40	18.21	15.42	12.63	9.84	7.05
1,250	1,260	44.64	39.26	34.66	30.40	26.15	21.89	18.53	15.74	12.95	10.16	7.37
1,260	1,270	45.26	39.88	35.15	30.89	26.64	22.38	18.85	16.06	13.27	10.48	7.69
1,270	1,280	45.88	40.50	35.64	31.39	27.13	22.87	19.18	16.38	13.59	10.80	8.01
1,280	1,290	46.50	41.12	36.13	31.88	27.62	23.37	19.50	16.71	13.92	11.13	8.33
1,290	1,300	47.12	41.74	36.62	32.37	28.11	23.86	19.82	17.03	14.24	11.45	8.66
1,300	1,310	47.74	42.36	37.11	32.86	28.60	24.35	20.14	17.35	14.56	11.77	8.98
1,310	1,320	48.36	42.98	37.61	33.35	29.09	24.84	20.58	17.67	14.88	12.09	9.30
1,320	1,330	48.98	43.60	38.23	33.84	29.58	25.33	21.07	17.99	15.20	12.41	9.62
1,330	1,340	49.60	44.22	38.85	34.33	30.08	25.82	21.56	18.32	15.53	12.74	9.94
1,340	1,350	50.22	44.84	39.47	34.82	30.57	26.31	22.06	18.64	15.85	13.06	10.27
1,350	1,360	50.84	45.46	40.09	35.31	31.06	26.80	22.55	18.96	16.17	13.38	10.59
1,360	1,370	51.46	46.08	40.71	35.80	31.55	27.29	23.04	19.28	16.49	13.70	10.91
1,370	1,380	52.08	46.70	41.33	36.30	32.04	27.78	23.53	19.60	16.81	14.02	11.23
1,380	1,390	52.70	47.32	41.95	36.79	32.53	28.28	24.02	19.93	17.14	14.35	11.55
1,390	1,400	53.32	47.94	42.57	37.28	33.02	28.77	24.51	20.26	17.46	14.67	11.88
1,400	1,410	53.94	48.56	43.19	37.82	33.51	29.26	25.00	20.75	17.78	14.99	12.20
1,410	1,420	54.56	49.18	43.81	38.44	34.00	29.75	25.49	21.24	18.10	15.31	12.52
1,420	1,430	55.18	49.80	44.43	39.06	34.49	30.24	25.98	21.73	18.42	15.63	12.84
1,430	1,440	55.80	50.42	45.05	39.68	34.99	30.73	26.47	22.22	18.75	15.96	13.16
1,440	1,450	56.42	51.04	45.67	40.30	35.48	31.22	26.97	22.71	19.07	16.28	13.49
1,450	1,460	57.07	51.66	46.29	40.92	35.97	31.71	27.46	23.20	19.39	16.60	13.81
1,460	1,470	57.72	52.28	46.91	41.54	36.46	32.20	27.95	23.69	19.71	16.92	14.13
1,470	1,480	58.38	52.90	47.53	42.16	36.95	32.69	28.44	24.18	20.03	17.24	14.45
1,480	1,490	59.04	53.52	48.15	42.78	37.44	33.19	28.93	24.67	20.42	17.57	14.77

1,490 and over— Use Table 3a on [page 11](#), and see instructions on pages [8](#) and [9](#).

\*See [page 8](#) for important information about the shaded areas.

Nebraska

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons—Semimonthly Payroll Period

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	230	-	-	-	-	-	-	-	-	-	-	-
230	250	-	-	-	-	-	-	-	-	-	-	-
250	270	-	-	-	-	-	-	-	-	-	-	-
270	290	-	-	-	-	-	-	-	-	-	-	-
290	310	-	-	-	-	-	-	-	-	-	-	-
310	330	0.54	-	-	-	-	-	-	-	-	-	-
330	350	0.99	-	-	-	-	-	-	-	-	-	-
350	370	1.45	-	-	-	-	-	-	-	-	-	-
370	390	1.90	-	-	-	-	-	-	-	-	-	-
390	410	2.35	-	-	-	-	-	-	-	-	-	-
410	430	2.80	0.84	-	-	-	-	-	-	-	-	-
430	450	3.25	1.30	-	-	-	-	-	-	-	-	-
450	470	3.71	1.75	-	-	-	-	-	-	-	-	-
470	490	4.25	2.20	-	-	-	-	-	-	-	-	-
490	510	4.90	2.65	0.69	-	-	-	-	-	-	-	-
510	530	5.54	3.10	1.14	-	-	-	-	-	-	-	-
530	550	6.18	3.56	1.60	-	-	-	-	-	-	-	-
550	570	6.83	4.04	2.05	-	-	-	-	-	-	-	-
570	590	7.47	4.68	2.50	0.54	-	-	-	-	-	-	-
590	610	8.12	5.33	2.95	0.99	-	-	-	-	-	-	-
610	630	8.76	5.97	3.40	1.45	-	-	-	-	-	-	-
630	650	9.40	6.61	3.86	1.90	-	-	-	-	-	-	-
650	670	10.05	7.26	4.47	2.35	-	-	-	-	-	-	-
670	690	10.69	7.90	5.11	2.80	0.84	-	-	-	-	-	-
690	710	11.34	8.55	5.75	3.25	1.30	-	-	-	-	-	-
710	730	11.98	9.19	6.40	3.71	1.75	-	-	-	-	-	-
730	750	12.62	9.83	7.04	4.25	2.20	-	-	-	-	-	-
750	770	13.27	10.48	7.69	4.90	2.65	0.69	-	-	-	-	-
770	790	13.91	11.12	8.33	5.54	3.10	1.14	-	-	-	-	-
790	810	14.56	11.77	8.97	6.18	3.56	1.60	-	-	-	-	-
810	830	15.20	12.41	9.62	6.83	4.04	2.05	-	-	-	-	-
830	850	15.84	13.05	10.26	7.47	4.68	2.50	0.54	-	-	-	-
850	870	16.49	13.70	10.91	8.12	5.32	2.95	0.99	-	-	-	-
870	890	17.13	14.34	11.55	8.76	5.97	3.40	1.45	-	-	-	-
890	910	17.78	14.99	12.19	9.40	6.61	3.86	1.90	-	-	-	-
910	930	18.42	15.63	12.84	10.05	7.26	4.47	2.35	-	-	-	-
930	950	19.06	16.27	13.48	10.69	7.90	5.11	2.80	0.84	-	-	-
950	970	19.71	16.92	14.13	11.34	8.54	5.75	3.25	1.30	-	-	-
970	990	20.35	17.56	14.77	11.98	9.19	6.40	3.71	1.75	-	-	-
990	1,010	21.00	18.21	15.41	12.62	9.83	7.04	4.25	2.20	-	-	-
1,010	1,030	21.64	18.85	16.06	13.27	10.48	7.69	4.90	2.65	0.69	-	-
1,030	1,050	22.28	19.49	16.70	13.91	11.12	8.33	5.54	3.10	1.14	-	-
1,050	1,070	22.93	20.14	17.35	14.56	11.76	8.97	6.18	3.56	1.60	-	-
1,070	1,090	23.57	20.78	17.99	15.20	12.41	9.62	6.83	4.04	2.05	-	-
1,090	1,110	24.22	21.43	18.63	15.84	13.05	10.26	7.47	4.68	2.50	0.54	-
1,110	1,130	24.86	22.07	19.28	16.49	13.70	10.91	8.12	5.32	2.95	0.99	-
1,130	1,150	25.50	22.71	19.92	17.13	14.34	11.55	8.76	5.97	3.40	1.45	-
1,150	1,170	26.15	23.36	20.57	17.78	14.98	12.19	9.40	6.61	3.86	1.90	-
1,170	1,190	26.96	24.00	21.21	18.42	15.63	12.84	10.05	7.26	4.47	2.35	-
1,190	1,210	27.94	24.65	21.85	19.06	16.27	13.48	10.69	7.90	5.11	2.80	0.84
1,210	1,230	28.93	25.29	22.50	19.71	16.92	14.13	11.34	8.54	5.75	3.25	1.29
1,230	1,250	29.91	25.93	23.14	20.35	17.56	14.77	11.98	9.19	6.40	3.71	1.75
1,250	1,270	30.89	26.63	23.79	21.00	18.20	15.41	12.62	9.83	7.04	4.25	2.20
1,270	1,290	31.87	27.62	24.43	21.64	18.85	16.06	13.27	10.48	7.69	4.90	2.65
1,290	1,310	32.85	28.60	25.07	22.28	19.49	16.70	13.91	11.12	8.33	5.54	3.10
1,310	1,330	33.83	29.58	25.72	22.93	20.14	17.35	14.56	11.76	8.97	6.18	3.55
1,330	1,350	34.82	30.56	26.36	23.57	20.78	17.99	15.20	12.41	9.62	6.83	4.04
1,350	1,370	35.80	31.54	27.29	24.22	21.42	18.63	15.84	13.05	10.26	7.47	4.68
1,370	1,390	36.78	32.53	28.27	24.86	22.07	19.28	16.49	13.70	10.91	8.12	5.32
1,390	1,410	37.76	33.51	29.25	25.50	22.71	19.92	17.13	14.34	11.55	8.76	5.97
1,410	1,430	38.74	34.49	30.23	26.15	23.36	20.57	17.78	14.98	12.19	9.40	6.61
1,430	1,450	39.73	35.47	31.22	26.96	24.00	21.21	18.42	15.63	12.84	10.05	7.26
1,450	1,470	40.71	36.45	32.20	27.94	24.64	21.85	19.06	16.27	13.48	10.69	7.90
1,470	1,490	41.69	37.44	33.18	28.92	25.29	22.50	19.71	16.92	14.13	11.34	8.54
1,490	1,510	42.67	38.42	34.16	29.91	25.93	23.14	20.35	17.56	14.77	11.98	9.19
1,510	1,530	43.65	39.40	35.14	30.89	26.63	23.79	21.00	18.20	15.41	12.62	9.83
1,530	1,550	44.64	40.38	36.13	31.87	27.62	24.43	21.64	18.85	16.06	13.27	10.48
1,550	1,570	45.62	41.36	37.11	32.85	28.60	25.07	22.28	19.49	16.70	13.91	11.12
1,570	1,590	46.60	42.35	38.09	33.83	29.58	25.72	22.93	20.14	17.35	14.56	11.76
1,590	1,610	47.58	43.33	39.07	34.82	30.56	26.36	23.57	20.78	17.99	15.20	12.41

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons—Semimonthly Payroll Period** (continued)  
(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
1,610	1,630	48.56	44.31	40.05	35.80	31.54	27.29	24.22	21.42	18.63	15.84	13.05
1,630	1,650	49.55	45.29	41.04	36.78	32.53	28.27	24.86	22.07	19.28	16.49	13.70
1,650	1,670	50.53	46.27	42.02	37.76	33.51	29.25	25.50	22.71	19.92	17.13	14.34
1,670	1,690	51.51	47.26	43.00	38.74	34.49	30.23	26.15	23.36	20.57	17.78	14.98
1,690	1,710	52.49	48.24	43.98	39.73	35.47	31.22	26.96	24.00	21.21	18.42	15.63
1,710	1,730	53.47	49.22	44.96	40.71	36.45	32.20	27.94	24.64	21.85	19.06	16.27
1,730	1,750	54.46	50.20	45.95	41.69	37.44	33.18	28.92	25.29	22.50	19.71	16.92
1,750	1,770	55.44	51.18	46.93	42.67	38.42	34.16	29.91	25.93	23.14	20.35	17.56
1,770	1,790	56.42	52.17	47.91	43.65	39.40	35.14	30.89	26.63	23.79	21.00	18.20
1,790	1,810	57.40	53.15	48.89	44.64	40.38	36.13	31.87	27.61	24.43	21.64	18.85
1,810	1,830	58.38	54.13	49.87	45.62	41.36	37.11	32.85	28.60	25.07	22.28	19.49
1,830	1,850	59.62	55.11	50.86	46.60	42.35	38.09	33.83	29.58	25.72	22.93	20.14
1,850	1,870	60.86	56.09	51.84	47.58	43.33	39.07	34.82	30.56	26.36	23.57	20.78
1,870	1,890	62.10	57.08	52.82	48.56	44.31	40.05	35.80	31.54	27.29	24.22	21.42
1,890	1,910	63.34	58.06	53.80	49.55	45.29	41.04	36.78	32.52	28.27	24.86	22.07
1,910	1,930	64.58	59.21	54.78	50.53	46.27	42.02	37.76	33.51	29.25	25.50	22.71
1,930	1,950	65.82	60.45	55.77	51.51	47.26	43.00	38.74	34.49	30.23	26.15	23.36
1,950	1,970	67.06	61.69	56.75	52.49	48.24	43.98	39.73	35.47	31.22	26.96	24.00
1,970	1,990	68.30	62.93	57.73	53.47	49.22	44.96	40.71	36.45	32.20	27.94	24.64
1,990	2,010	69.54	64.17	58.79	54.46	50.20	45.95	41.69	37.43	33.18	28.92	25.29
2,010	2,030	70.78	65.41	60.03	55.44	51.18	46.93	42.67	38.42	34.16	29.91	25.93
2,030	2,050	72.02	66.65	61.27	56.42	52.17	47.91	43.65	39.40	35.14	30.89	26.63
2,050	2,070	73.26	67.89	62.51	57.40	53.15	48.89	44.64	40.38	36.13	31.87	27.61
2,070	2,090	74.50	69.13	63.75	58.38	54.13	49.87	45.62	41.36	37.11	32.85	28.60
2,090	2,110	75.74	70.37	64.99	59.62	55.11	50.86	46.60	42.34	38.09	33.83	29.58
2,110	2,130	76.98	71.61	66.23	60.86	56.09	51.84	47.58	43.33	39.07	34.82	30.56
2,130	2,150	78.22	72.85	67.47	62.10	57.08	52.82	48.56	44.31	40.05	35.80	31.54
2,150	2,170	79.46	74.09	68.71	63.34	58.06	53.80	49.55	45.29	41.04	36.78	32.52
2,170	2,190	80.70	75.33	69.95	64.58	59.21	54.78	50.53	46.27	42.02	37.76	33.51
2,190	2,210	81.94	76.57	71.19	65.82	60.45	55.77	51.51	47.25	43.00	38.74	34.49
2,210	2,230	83.18	77.81	72.43	67.06	61.69	56.75	52.49	48.24	43.98	39.73	35.47
2,230	2,250	84.42	79.05	73.67	68.30	62.93	57.73	53.47	49.22	44.96	40.71	36.45
2,250	2,270	85.67	80.29	74.91	69.54	64.17	58.79	54.46	50.20	45.95	41.69	37.43
2,270	2,290	86.99	81.53	76.15	70.78	65.41	60.03	55.44	51.18	46.93	42.67	38.42
2,290	2,310	88.31	82.77	77.39	72.02	66.65	61.27	56.42	52.16	47.91	43.65	39.40
2,310	2,330	89.63	84.01	78.63	73.26	67.89	62.51	57.40	53.15	48.89	44.64	40.38
2,330	2,350	90.94	85.25	79.87	74.50	69.13	63.75	58.38	54.13	49.87	45.62	41.36
2,350	2,370	92.26	86.55	81.11	75.74	70.37	64.99	59.62	55.11	50.86	46.60	42.34
2,370	2,390	93.58	87.87	82.35	76.98	71.61	66.23	60.86	56.09	51.84	47.58	43.33
2,390	2,410	94.90	89.19	83.59	78.22	72.85	67.47	62.10	57.07	52.82	48.56	44.31
2,410	2,430	96.22	90.50	84.83	79.46	74.09	68.71	63.34	58.06	53.80	49.55	45.29
2,430	2,450	97.53	91.82	86.11	80.70	75.33	69.95	64.58	59.21	54.78	50.53	46.27
2,450	2,470	98.85	93.14	87.43	81.94	76.57	71.19	65.82	60.45	55.77	51.51	47.25
2,470	2,490	100.17	94.46	88.75	83.18	77.81	72.43	67.06	61.69	56.75	52.49	48.24
2,490	2,510	101.49	95.78	90.06	84.42	79.05	73.67	68.30	62.93	57.73	53.47	49.22
2,510	2,530	102.81	97.09	91.38	85.67	80.29	74.91	69.54	64.17	58.79	54.46	50.20
2,530	2,550	104.12	98.41	92.70	86.99	81.53	76.15	70.78	65.41	60.03	55.44	51.18
2,550	2,570	105.44	99.73	94.02	88.31	82.77	77.39	72.02	66.65	61.27	56.42	52.16
2,570	2,590	106.76	101.05	95.34	89.63	84.01	78.63	73.26	67.89	62.51	57.40	53.15
2,590	2,610	108.08	102.37	96.65	90.94	85.25	79.87	74.50	69.13	63.75	58.38	54.13
2,610	2,630	109.40	103.68	97.97	92.26	86.55	81.11	75.74	70.37	64.99	59.62	55.11
2,630	2,650	110.71	105.00	99.29	93.58	87.87	82.35	76.98	71.61	66.23	60.86	56.09
2,650	2,670	112.03	106.32	100.61	94.90	89.19	83.59	78.22	72.85	67.47	62.10	57.07
2,670	2,690	113.35	107.64	101.93	96.22	90.50	84.83	79.46	74.09	68.71	63.34	58.06
2,690	2,710	114.67	108.96	103.24	97.53	91.82	86.11	80.70	75.33	69.95	64.58	59.20
2,710	2,730	115.99	110.27	104.56	98.85	93.14	87.43	81.94	76.57	71.19	65.82	60.44
2,730	2,750	117.30	111.59	105.88	100.17	94.46	88.75	83.18	77.81	72.43	67.06	61.68
2,750	2,770	118.62	112.91	107.20	101.49	95.78	90.06	84.42	79.05	73.67	68.30	62.92
2,770	2,790	119.94	114.23	108.52	102.81	97.09	91.38	85.67	80.29	74.91	69.54	64.16
2,790	2,810	121.26	115.55	109.83	104.12	98.41	92.70	86.99	81.53	76.15	70.78	65.40
2,810	2,830	122.58	116.86	111.15	105.44	99.73	94.02	88.31	82.77	77.39	72.02	66.64
2,830	2,850	123.89	118.18	112.47	106.76	101.05	95.34	89.62	84.01	78.63	73.26	67.88
2,850	2,870	125.21	119.50	113.79	108.08	102.37	96.65	90.94	85.25	79.87	74.50	69.12
2,870	2,890	126.53	120.82	115.11	109.40	103.68	97.97	92.26	86.55	81.11	75.74	70.36
2,890	2,910	127.85	122.14	116.42	110.71	105.00	99.29	93.58	87.87	82.35	76.98	71.60
2,910	2,930	129.17	123.45	117.74	112.03	106.32	100.61	94.90	89.18	83.59	78.22	72.84
2,930	2,950	130.48	124.77	119.06	113.35	107.64	101.93	96.21	90.50	84.83	79.46	74.08
2,950	2,970	131.80	126.09	120.38	114.67	108.96	103.24	97.53	91.82	86.11	80.70	75.32
2,970	2,990	133.12	127.41	121.70	115.99	110.27	104.56	98.85	93.14	87.43	81.94	76.56

2,990 and over— Use Table 3b on [page 11](#), and see instructions on pages [8](#) and [9](#).

\*See [page 8](#) for important information about the shaded areas.

**Nebraska**



**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Single Persons—Monthly Payroll Period**  
(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	210	-	-	-	-	-	-	-	-	-	-	-
210	230	-	-	-	-	-	-	-	-	-	-	-
230	250	-	-	-	-	-	-	-	-	-	-	-
250	270	-	-	-	-	-	-	-	-	-	-	-
270	290	0.72	-	-	-	-	-	-	-	-	-	-
290	310	1.18	-	-	-	-	-	-	-	-	-	-
310	330	1.63	-	-	-	-	-	-	-	-	-	-
330	350	2.08	-	-	-	-	-	-	-	-	-	-
350	370	2.53	-	-	-	-	-	-	-	-	-	-
370	390	2.98	-	-	-	-	-	-	-	-	-	-
390	410	3.44	-	-	-	-	-	-	-	-	-	-
410	430	3.89	-	-	-	-	-	-	-	-	-	-
430	450	4.34	-	-	-	-	-	-	-	-	-	-
450	470	4.79	0.87	-	-	-	-	-	-	-	-	-
470	490	5.24	1.33	-	-	-	-	-	-	-	-	-
490	510	5.84	1.78	-	-	-	-	-	-	-	-	-
510	530	6.49	2.23	-	-	-	-	-	-	-	-	-
530	550	7.13	2.68	-	-	-	-	-	-	-	-	-
550	570	7.78	3.13	-	-	-	-	-	-	-	-	-
570	590	8.42	3.59	-	-	-	-	-	-	-	-	-
590	610	9.06	4.04	-	-	-	-	-	-	-	-	-
610	630	9.71	4.49	0.57	-	-	-	-	-	-	-	-
630	650	10.35	4.94	1.02	-	-	-	-	-	-	-	-
650	670	10.99	5.41	1.48	-	-	-	-	-	-	-	-
670	690	11.64	6.06	1.93	-	-	-	-	-	-	-	-
690	710	12.28	6.70	2.38	-	-	-	-	-	-	-	-
710	730	12.93	7.35	2.83	-	-	-	-	-	-	-	-
730	750	13.57	7.99	3.28	-	-	-	-	-	-	-	-
750	770	14.22	8.63	3.74	-	-	-	-	-	-	-	-
770	790	14.86	9.28	4.19	-	-	-	-	-	-	-	-
790	810	15.50	9.92	4.64	0.72	-	-	-	-	-	-	-
810	830	16.15	10.57	5.09	1.18	-	-	-	-	-	-	-
830	850	16.79	11.21	5.63	1.63	-	-	-	-	-	-	-
850	870	17.43	11.85	6.27	2.08	-	-	-	-	-	-	-
870	890	18.08	12.50	6.92	2.53	-	-	-	-	-	-	-
890	910	18.72	13.14	7.56	2.98	-	-	-	-	-	-	-
910	930	19.37	13.79	8.20	3.44	-	-	-	-	-	-	-
930	950	20.01	14.43	8.85	3.89	-	-	-	-	-	-	-
950	970	20.65	15.07	9.49	4.34	-	-	-	-	-	-	-
970	990	21.30	15.72	10.14	4.79	0.87	-	-	-	-	-	-
990	1,010	21.94	16.36	10.78	5.24	1.33	-	-	-	-	-	-
1,010	1,030	22.59	17.01	11.42	5.84	1.78	-	-	-	-	-	-
1,030	1,050	23.23	17.65	12.07	6.49	2.23	-	-	-	-	-	-
1,050	1,070	23.88	18.29	12.71	7.13	2.68	-	-	-	-	-	-
1,070	1,090	24.52	18.94	13.36	7.78	3.13	-	-	-	-	-	-
1,090	1,110	25.16	19.58	14.00	8.42	3.59	-	-	-	-	-	-
1,110	1,130	25.81	20.23	14.64	9.06	4.04	-	-	-	-	-	-
1,130	1,150	26.45	20.87	15.29	9.71	4.49	0.57	-	-	-	-	-
1,150	1,170	27.09	21.51	15.93	10.35	4.94	1.02	-	-	-	-	-
1,170	1,190	27.74	22.16	16.58	11.00	5.41	1.48	-	-	-	-	-
1,190	1,210	28.38	22.80	17.22	11.64	6.06	1.93	-	-	-	-	-
1,210	1,230	29.03	23.45	17.86	12.28	6.70	2.38	-	-	-	-	-
1,230	1,250	29.67	24.09	18.51	12.93	7.35	2.83	-	-	-	-	-
1,250	1,270	30.31	24.73	19.15	13.57	7.99	3.28	-	-	-	-	-
1,270	1,290	30.96	25.38	19.80	14.22	8.63	3.74	-	-	-	-	-
1,290	1,310	31.60	26.02	20.44	14.86	9.28	4.19	-	-	-	-	-
1,310	1,330	32.25	26.67	21.08	15.50	9.92	4.64	0.72	-	-	-	-
1,330	1,350	32.89	27.31	21.73	16.15	10.57	5.09	1.18	-	-	-	-
1,350	1,370	33.54	27.95	22.37	16.79	11.21	5.63	1.63	-	-	-	-
1,370	1,390	34.18	28.60	23.02	17.44	11.85	6.27	2.08	-	-	-	-
1,390	1,410	34.82	29.24	23.66	18.08	12.50	6.92	2.53	-	-	-	-
1,410	1,430	35.47	29.89	24.30	18.72	13.14	7.56	2.98	-	-	-	-
1,430	1,450	36.11	30.53	24.95	19.37	13.79	8.20	3.44	-	-	-	-
1,450	1,470	36.75	31.17	25.59	20.01	14.43	8.85	3.89	-	-	-	-
1,470	1,490	37.40	31.82	26.24	20.66	15.07	9.49	4.34	-	-	-	-
1,490	1,510	38.04	32.46	26.88	21.30	15.72	10.14	4.79	0.87	-	-	-
1,510	1,530	38.69	33.11	27.52	21.94	16.36	10.78	5.24	1.33	-	-	-
1,530	1,550	39.33	33.75	28.17	22.59	17.01	11.42	5.84	1.78	-	-	-
1,550	1,570	39.98	34.39	28.81	23.23	17.65	12.07	6.49	2.23	-	-	-
1,570	1,590	40.71	35.04	29.46	23.88	18.29	12.71	7.13	2.68	-	-	-



# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons — Monthly Payroll Period

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	465	-	-	-	-	-	-	-	-	-	-	-
465	495	-	-	-	-	-	-	-	-	-	-	-
495	525	-	-	-	-	-	-	-	-	-	-	-
525	555	-	-	-	-	-	-	-	-	-	-	-
555	585	-	-	-	-	-	-	-	-	-	-	-
585	615	-	-	-	-	-	-	-	-	-	-	-
615	645	0.86	-	-	-	-	-	-	-	-	-	-
645	675	1.54	-	-	-	-	-	-	-	-	-	-
675	705	2.21	-	-	-	-	-	-	-	-	-	-
705	735	2.89	-	-	-	-	-	-	-	-	-	-
735	765	3.57	-	-	-	-	-	-	-	-	-	-
765	795	4.25	-	-	-	-	-	-	-	-	-	-
795	825	4.93	1.01	-	-	-	-	-	-	-	-	-
825	855	5.60	1.69	-	-	-	-	-	-	-	-	-
855	885	6.28	2.37	-	-	-	-	-	-	-	-	-
885	915	6.96	3.04	-	-	-	-	-	-	-	-	-
915	945	7.64	3.72	-	-	-	-	-	-	-	-	-
945	975	8.52	4.40	-	-	-	-	-	-	-	-	-
975	1,005	9.48	5.08	1.16	-	-	-	-	-	-	-	-
1,005	1,035	10.45	5.76	1.84	-	-	-	-	-	-	-	-
1,035	1,065	11.41	6.43	2.52	-	-	-	-	-	-	-	-
1,065	1,095	12.38	7.11	3.19	-	-	-	-	-	-	-	-
1,095	1,125	13.35	7.79	3.87	-	-	-	-	-	-	-	-
1,125	1,155	14.31	8.73	4.55	0.63	-	-	-	-	-	-	-
1,155	1,185	15.28	9.70	5.23	1.31	-	-	-	-	-	-	-
1,185	1,215	16.24	10.66	5.91	1.99	-	-	-	-	-	-	-
1,215	1,245	17.21	11.63	6.58	2.67	-	-	-	-	-	-	-
1,245	1,275	18.18	12.59	7.26	3.35	-	-	-	-	-	-	-
1,275	1,305	19.14	13.56	7.98	4.02	-	-	-	-	-	-	-
1,305	1,335	20.11	14.53	8.95	4.70	0.78	-	-	-	-	-	-
1,335	1,365	21.07	15.49	9.91	5.38	1.46	-	-	-	-	-	-
1,365	1,395	22.04	16.46	10.88	6.06	2.14	-	-	-	-	-	-
1,395	1,425	23.01	17.42	11.84	6.74	2.82	-	-	-	-	-	-
1,425	1,455	23.97	18.39	12.81	7.41	3.50	-	-	-	-	-	-
1,455	1,485	24.94	19.36	13.78	8.19	4.17	-	-	-	-	-	-
1,485	1,515	25.90	20.32	14.74	9.16	4.85	0.93	-	-	-	-	-
1,515	1,545	26.87	21.29	15.71	10.13	5.53	1.61	-	-	-	-	-
1,545	1,575	27.84	22.25	16.67	11.09	6.21	2.29	-	-	-	-	-
1,575	1,605	28.80	23.22	17.64	12.06	6.89	2.97	-	-	-	-	-
1,605	1,635	29.77	24.19	18.61	13.02	7.56	3.65	-	-	-	-	-
1,635	1,665	30.73	25.15	19.57	13.99	8.41	4.32	-	-	-	-	-
1,665	1,695	31.70	26.12	20.54	14.96	9.38	5.00	1.09	-	-	-	-
1,695	1,725	32.67	27.08	21.50	15.92	10.34	5.68	1.76	-	-	-	-
1,725	1,755	33.63	28.05	22.47	16.89	11.31	6.36	2.44	-	-	-	-
1,755	1,785	34.60	29.02	23.44	17.85	12.27	7.04	3.12	-	-	-	-
1,785	1,815	35.56	29.98	24.40	18.82	13.24	7.71	3.80	-	-	-	-
1,815	1,845	36.53	30.95	25.37	19.79	14.21	8.62	4.48	0.56	-	-	-
1,845	1,875	37.50	31.91	26.33	20.75	15.17	9.59	5.15	1.24	-	-	-
1,875	1,905	38.46	32.88	27.30	21.72	16.14	10.56	5.83	1.91	-	-	-
1,905	1,935	39.43	33.85	28.27	22.68	17.10	11.52	6.51	2.59	-	-	-
1,935	1,965	40.39	34.81	29.23	23.65	18.07	12.49	7.19	3.27	-	-	-
1,965	1,995	41.36	35.78	30.20	24.62	19.04	13.45	7.87	3.95	-	-	-
1,995	2,025	42.33	36.74	31.16	25.58	20.00	14.42	8.84	4.63	0.71	-	-
2,025	2,055	43.29	37.71	32.13	26.55	20.97	15.39	9.80	5.30	1.39	-	-
2,055	2,085	44.26	38.68	33.10	27.51	21.93	16.35	10.77	5.98	2.06	-	-
2,085	2,115	45.22	39.64	34.06	28.48	22.90	17.32	11.74	6.66	2.74	-	-
2,115	2,145	46.19	40.61	35.03	29.45	23.87	18.28	12.70	7.34	3.42	-	-
2,145	2,175	47.16	41.57	35.99	30.41	24.83	19.25	13.67	8.09	4.10	-	-
2,175	2,205	48.12	42.54	36.96	31.38	25.80	20.22	14.63	9.05	4.78	0.86	-
2,205	2,235	49.09	43.51	37.93	32.34	26.76	21.18	15.60	10.02	5.45	1.54	-
2,235	2,265	50.05	44.47	38.89	33.31	27.73	22.15	16.57	10.99	6.13	2.22	-
2,265	2,295	51.02	45.44	39.86	34.28	28.70	23.11	17.53	11.95	6.81	2.89	-
2,295	2,325	51.99	46.40	40.82	35.24	29.66	24.08	18.50	12.92	7.49	3.57	-
2,325	2,355	52.97	47.37	41.79	36.21	30.63	25.05	19.46	13.88	8.30	4.25	-
2,355	2,385	54.44	48.34	42.76	37.17	31.59	26.01	20.43	14.85	9.27	4.93	1.01
2,385	2,415	55.92	49.30	43.72	38.14	32.56	26.98	21.40	15.82	10.23	5.61	1.69
2,415	2,445	57.39	50.27	44.69	39.11	33.53	27.94	22.36	16.78	11.20	6.28	2.37
2,445	2,475	58.86	51.23	45.65	40.07	34.49	28.91	23.33	17.75	12.17	6.96	3.04
2,475	2,505	60.33	52.20	46.62	41.04	35.46	29.88	24.29	18.71	13.13	7.64	3.72
2,505	2,535	61.81	53.30	47.59	42.00	36.42	30.84	25.26	19.68	14.10	8.52	4.40



# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Daily Payroll Period

(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	25	-	-	-	-	-	-	-	-	-	-	-
25	30	-	-	-	-	-	-	-	-	-	-	-
30	35	0.59	-	-	-	-	-	-	-	-	-	-
35	40	0.75	-	-	-	-	-	-	-	-	-	-
40	45	0.91	0.65	-	-	-	-	-	-	-	-	-
45	50	1.07	0.81	0.56	-	-	-	-	-	-	-	-
50	55	1.23	0.97	0.72	-	-	-	-	-	-	-	-
55	60	1.39	1.14	0.88	0.62	-	-	-	-	-	-	-
60	65	1.55	1.30	1.04	0.78	0.52	-	-	-	-	-	-
65	70	1.72	1.46	1.20	0.94	0.68	-	-	-	-	-	-
70	75	1.88	1.62	1.36	1.10	0.85	0.59	-	-	-	-	-
75	80	2.11	1.78	1.52	1.26	1.01	0.75	-	-	-	-	-
80	85	2.36	1.96	1.68	1.43	1.17	0.91	0.65	-	-	-	-
85	90	2.60	2.21	1.84	1.59	1.33	1.07	0.81	0.56	-	-	-
90	95	2.85	2.45	2.06	1.75	1.49	1.23	0.97	0.72	-	-	-
95	100	3.09	2.70	2.31	1.91	1.65	1.39	1.14	0.88	0.62	-	-
100	105	3.34	2.95	2.55	2.16	1.81	1.55	1.30	1.04	0.78	0.52	-
105	110	3.61	3.19	2.80	2.41	2.01	1.72	1.46	1.20	0.94	0.68	-
110	115	3.92	3.44	3.04	2.65	2.26	1.88	1.62	1.36	1.10	0.85	0.59
115	120	4.24	3.74	3.29	2.90	2.50	2.11	1.78	1.52	1.26	1.01	0.75
120	125	4.54	4.05	3.55	3.14	2.75	2.36	1.96	1.68	1.43	1.17	0.91
125	130	4.86	4.36	3.86	3.39	2.99	2.60	2.21	1.84	1.59	1.33	1.07
130	135	5.17	4.67	4.17	3.68	3.24	2.85	2.45	2.06	1.75	1.49	1.23
135	140	5.49	4.98	4.48	3.99	3.49	3.09	2.70	2.31	1.91	1.65	1.39
140	145	5.82	5.29	4.79	4.30	3.80	3.34	2.95	2.55	2.16	1.81	1.55
145	150	6.15	5.62	5.10	4.61	4.11	3.61	3.19	2.80	2.41	2.01	1.72
150	155	6.48	5.95	5.42	4.92	4.42	3.92	3.44	3.04	2.65	2.26	1.88
155	160	6.81	6.28	5.75	5.23	4.73	4.24	3.74	3.29	2.90	2.50	2.11
160	165	7.14	6.61	6.08	5.56	5.04	4.54	4.05	3.55	3.14	2.75	2.36
165	170	7.47	6.94	6.41	5.89	5.36	4.86	4.36	3.86	3.39	2.99	2.60
170	175	7.80	7.27	6.74	6.22	5.69	5.17	4.67	4.17	3.68	3.24	2.85
175	180	8.13	7.60	7.07	6.55	6.02	5.49	4.98	4.48	3.99	3.49	3.09
180	185	8.46	7.93	7.40	6.87	6.35	5.82	5.29	4.79	4.30	3.80	3.34
185	190	8.79	8.26	7.73	7.20	6.68	6.15	5.62	5.10	4.61	4.11	3.61
190	195	9.12	8.59	8.06	7.53	7.01	6.48	5.95	5.42	4.92	4.42	3.92
195	200	9.44	8.92	8.39	7.86	7.34	6.81	6.28	5.75	5.23	4.73	4.24
200	205	9.77	9.25	8.72	8.19	7.67	7.14	6.61	6.08	5.56	5.04	4.54
205	210	10.10	9.58	9.05	8.52	7.99	7.47	6.94	6.41	5.89	5.36	4.86
210	215	10.43	9.91	9.38	8.85	8.32	7.80	7.27	6.74	6.22	5.69	5.17
215	220	10.76	10.24	9.71	9.18	8.65	8.13	7.60	7.07	6.55	6.02	5.49
220	225	11.09	10.56	10.04	9.51	8.98	8.46	7.93	7.40	6.87	6.35	5.82
225	230	11.42	10.89	10.37	9.84	9.31	8.79	8.26	7.73	7.20	6.68	6.15
230	235	11.75	11.22	10.70	10.17	9.64	9.12	8.59	8.06	7.53	7.01	6.48
235	240	12.08	11.55	11.03	10.50	9.97	9.44	8.92	8.39	7.86	7.34	6.81
240	245	12.41	11.88	11.36	10.83	10.30	9.77	9.25	8.72	8.19	7.67	7.14
245	250	12.74	12.21	11.69	11.16	10.63	10.10	9.58	9.05	8.52	7.99	7.47
250	255	13.07	12.54	12.01	11.49	10.96	10.43	9.91	9.38	8.85	8.32	7.80
255	260	13.42	12.87	12.34	11.82	11.29	10.76	10.24	9.71	9.18	8.65	8.13
260	265	13.77	13.21	12.67	12.15	11.62	11.09	10.56	10.04	9.51	8.98	8.46
265	270	14.12	13.56	13.00	12.48	11.95	11.42	10.89	10.37	9.84	9.31	8.79
270	275	14.46	13.91	13.35	12.81	12.28	11.75	11.22	10.70	10.17	9.64	9.12
275	280	14.81	14.26	13.70	13.14	12.61	12.08	11.55	11.03	10.50	9.97	9.44
280	285	15.16	14.60	14.05	13.49	12.94	12.41	11.88	11.36	10.83	10.30	9.77
285	290	15.51	14.95	14.39	13.84	13.28	12.74	12.21	11.69	11.16	10.63	10.10
290	295	15.85	15.30	14.74	14.19	13.63	13.07	12.54	12.01	11.49	10.96	10.43
295	300	16.20	15.65	15.09	14.53	13.98	13.42	12.87	12.34	11.82	11.29	10.76
300	305	16.55	15.99	15.44	14.88	14.33	13.77	13.21	12.67	12.15	11.62	11.09
305	310	16.90	16.34	15.78	15.23	14.67	14.12	13.56	13.00	12.48	11.95	11.42
310	315	17.24	16.69	16.13	15.58	15.02	14.46	13.91	13.35	12.81	12.28	11.75
315	320	17.59	17.04	16.48	15.92	15.37	14.81	14.26	13.70	13.14	12.61	12.08
320	325	17.94	17.38	16.83	16.27	15.72	15.16	14.60	14.05	13.49	12.94	12.41
325	330	18.29	17.73	17.17	16.62	16.06	15.51	14.95	14.39	13.84	13.28	12.74
330	335	18.63	18.08	17.52	16.97	16.41	15.85	15.30	14.74	14.19	13.63	13.07
335	340	18.98	18.43	17.87	17.31	16.76	16.20	15.65	15.09	14.53	13.98	13.42
340	345	19.33	18.77	18.22	17.66	17.11	16.55	15.99	15.44	14.88	14.33	13.77
345	350	19.68	19.12	18.56	18.01	17.45	16.90	16.34	15.78	15.23	14.67	14.12
350	355	20.02	19.47	18.91	18.36	17.80	17.24	16.69	16.13	15.58	15.02	14.46
355	360	20.37	19.82	19.26	18.70	18.15	17.59	17.04	16.48	15.92	15.37	14.81
360	365	20.72	20.16	19.61	19.05	18.50	17.94	17.38	16.83	16.27	15.72	15.16

365 and over—Use Table 8a on [page 12](#), and see instructions on pages [8](#) and [9](#).

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons — Daily Payroll Period**  
(For Wages Paid on or After January 1, 2022)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	40	-	-	-	-	-	-	-	-	-	-	-
40	45	-	-	-	-	-	-	-	-	-	-	-
45	50	0.50	-	-	-	-	-	-	-	-	-	-
50	55	0.67	-	-	-	-	-	-	-	-	-	-
55	60	0.83	0.57	-	-	-	-	-	-	-	-	-
60	65	0.99	0.73	-	-	-	-	-	-	-	-	-
65	70	1.15	0.89	0.63	-	-	-	-	-	-	-	-
70	75	1.31	1.05	0.79	0.54	-	-	-	-	-	-	-
75	80	1.47	1.21	0.96	0.70	-	-	-	-	-	-	-
80	85	1.63	1.37	1.12	0.86	0.60	-	-	-	-	-	-
85	90	1.79	1.54	1.28	1.02	0.76	0.50	-	-	-	-	-
90	95	1.95	1.70	1.44	1.18	0.92	0.67	-	-	-	-	-
95	100	2.11	1.86	1.60	1.34	1.08	0.83	0.57	-	-	-	-
100	105	2.28	2.02	1.76	1.50	1.25	0.99	0.73	-	-	-	-
105	110	2.44	2.18	1.92	1.66	1.41	1.15	0.89	0.63	-	-	-
110	115	2.67	2.34	2.08	1.83	1.57	1.31	1.05	0.79	0.54	-	-
115	120	2.92	2.52	2.24	1.99	1.73	1.47	1.21	0.96	0.70	-	-
120	125	3.16	2.77	2.40	2.15	1.89	1.63	1.37	1.12	0.86	0.60	-
125	130	3.41	3.01	2.62	2.31	2.05	1.79	1.54	1.28	1.02	0.76	0.50
130	135	3.65	3.26	2.87	2.47	2.21	1.95	1.70	1.44	1.18	0.92	0.67
135	140	3.90	3.51	3.11	2.72	2.37	2.11	1.86	1.60	1.34	1.08	0.83
140	145	4.14	3.75	3.36	2.97	2.57	2.28	2.02	1.76	1.50	1.25	0.99
145	150	4.39	4.00	3.60	3.21	2.82	2.44	2.18	1.92	1.66	1.41	1.15
150	155	4.63	4.24	3.85	3.46	3.06	2.67	2.34	2.08	1.83	1.57	1.31
155	160	4.88	4.49	4.09	3.70	3.31	2.92	2.52	2.24	1.99	1.73	1.47
160	165	5.13	4.73	4.34	3.95	3.55	3.16	2.77	2.40	2.15	1.89	1.63
165	170	5.37	4.98	4.59	4.19	3.80	3.41	3.01	2.62	2.31	2.05	1.79
170	175	5.68	5.22	4.83	4.44	4.05	3.65	3.26	2.87	2.47	2.21	1.95
175	180	5.99	5.49	5.08	4.68	4.29	3.90	3.51	3.11	2.72	2.37	2.11
180	185	6.30	5.80	5.32	4.93	4.54	4.14	3.75	3.36	2.97	2.57	2.28
185	190	6.61	6.11	5.62	5.18	4.78	4.39	4.00	3.60	3.21	2.82	2.44
190	195	6.92	6.42	5.93	5.43	5.03	4.63	4.24	3.85	3.46	3.06	2.67
195	200	7.23	6.73	6.24	5.74	5.27	4.88	4.49	4.09	3.70	3.31	2.92
200	205	7.54	7.04	6.55	6.05	5.55	5.13	4.73	4.34	3.95	3.55	3.16
205	210	7.85	7.35	6.86	6.36	5.86	5.37	4.98	4.59	4.19	3.80	3.41
210	215	8.18	7.66	7.17	6.67	6.18	5.68	5.22	4.83	4.44	4.05	3.65
215	220	8.51	7.98	7.48	6.98	6.48	5.99	5.49	5.08	4.68	4.29	3.90
220	225	8.84	8.31	7.79	7.29	6.80	6.30	5.80	5.32	4.93	4.54	4.14
225	230	9.17	8.64	8.11	7.60	7.11	6.61	6.11	5.62	5.18	4.78	4.39
230	235	9.49	8.97	8.44	7.91	7.42	6.92	6.42	5.93	5.43	5.03	4.63
235	240	9.82	9.30	8.77	8.24	7.73	7.23	6.73	6.24	5.74	5.27	4.88
240	245	10.15	9.63	9.10	8.57	8.04	7.54	7.04	6.55	6.05	5.55	5.13
245	250	10.48	9.96	9.43	8.90	8.37	7.85	7.35	6.86	6.36	5.86	5.37
250	255	10.81	10.29	9.76	9.23	8.70	8.18	7.66	7.17	6.67	6.18	5.68
255	260	11.14	10.61	10.09	9.56	9.03	8.51	7.98	7.48	6.98	6.48	5.99
260	265	11.47	10.94	10.42	9.89	9.36	8.84	8.31	7.79	7.29	6.80	6.30
265	270	11.80	11.27	10.75	10.22	9.69	9.17	8.64	8.11	7.60	7.11	6.61
270	275	12.13	11.60	11.08	10.55	10.02	9.49	8.97	8.44	7.91	7.42	6.92
275	280	12.46	11.93	11.41	10.88	10.35	9.82	9.30	8.77	8.24	7.73	7.23
280	285	12.81	12.26	11.74	11.21	10.68	10.15	9.63	9.10	8.57	8.04	7.54
285	290	13.16	12.60	12.06	11.54	11.01	10.48	9.96	9.43	8.90	8.37	7.85
290	295	13.51	12.95	12.39	11.87	11.34	10.81	10.29	9.76	9.23	8.70	8.18
295	300	13.85	13.30	12.74	12.20	11.67	11.14	10.61	10.09	9.56	9.03	8.51
300	305	14.20	13.65	13.09	12.53	12.00	11.47	10.94	10.42	9.89	9.36	8.84
305	310	14.55	13.99	13.44	12.88	12.33	11.80	11.27	10.75	10.22	9.69	9.17
310	315	14.90	14.34	13.78	13.23	12.67	12.13	11.60	11.08	10.55	10.02	9.49
315	320	15.24	14.69	14.13	13.58	13.02	12.46	11.93	11.41	10.88	10.35	9.82
320	325	15.59	15.04	14.48	13.92	13.37	12.81	12.26	11.74	11.21	10.68	10.15
325	330	15.94	15.38	14.83	14.27	13.72	13.16	12.60	12.06	11.54	11.01	10.48
330	335	16.29	15.73	15.17	14.62	14.06	13.51	12.95	12.39	11.87	11.34	10.81
335	340	16.63	16.08	15.52	14.97	14.41	13.85	13.30	12.74	12.20	11.67	11.14
340	345	16.98	16.43	15.87	15.31	14.76	14.20	13.65	13.09	12.53	12.00	11.47
345	350	17.33	16.77	16.22	15.66	15.11	14.55	13.99	13.44	12.88	12.33	11.80
350	355	17.68	17.12	16.56	16.01	15.45	14.90	14.34	13.78	13.23	12.67	12.13
355	360	18.02	17.47	16.91	16.36	15.80	15.24	14.69	14.13	13.58	13.02	12.46
360	365	18.37	17.82	17.26	16.70	16.15	15.59	15.04	14.48	13.92	13.37	12.81
365	370	18.72	18.16	17.61	17.05	16.50	15.94	15.38	14.83	14.27	13.72	13.16
370	375	19.07	18.51	17.95	17.40	16.84	16.29	15.73	15.17	14.62	14.06	13.51
380	385	19.76	19.21	18.65	18.09	17.54	16.98	16.43	15.87	15.31	14.76	14.20

385 and over— Use Table 8b on [page 12](#) and see instructions on [pages 8 and 9](#).

\*See [page 8](#) for important information about the shaded areas.