

**Nebraska Income Tax Withholding on Wages,
Pensions and Annuities, and Gambling Winnings
Paid on or after January 1, 2025**

**2025
Nebraska
Circular EN**

This Circular EN replaces the
2024 Circular EN

NEBRASKA

Good Life. Great Service.

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. Employers with more than 50 wage and tax statements (W-2, W-2G, 1099-R, 1099-MISC and 1099-NEC) must file those statements electronically. All other employers are encouraged to electronically pay the income tax withholding; and e-file the Forms W-3N and the wage and tax statements.

Example. An employer makes income tax withholding payments exceeding \$5,000 in 2023. Beginning July 1, 2024 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 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 9.

Changes to the Income Taxation of Nonresident Individuals Earning Compensation from a Business, Trade or Profession. For taxable years beginning on or after January 1, 2025, compensation paid to a nonresident by a business, trade, or profession is Nebraska sourced income of the nonresident if:

- The nonresident performs services in Nebraska for more than seven days during the taxable year for which the compensation is paid; and
- The nonresident is paid compensation for performing services outside Nebraska that are directly related to a business, trade, or profession carried on within Nebraska for the nonresident's convenience, and except for the nonresident's convenience, the services could have been performed within Nebraska.

If the nonresident works more than 7 days in Nebraska, only the compensation paid for services performed within Nebraska constitutes Nebraska sourced income of the nonresident under this provision.

For taxable years beginning on or after January 1, 2025, any compensation paid to a nonresident employee by a business, trade, or profession is not Nebraska sourced income if all of the following conditions are met:

- The wages are paid to the nonresident employee while present in Nebraska for a conference or training;
- The nonresident employee is present and earning wages in Nebraska for seven days or less during the taxable year;
- The nonresident employee earned wages for work performed in more than one state during the taxable year; and
- The total wages earned while in Nebraska is \$5,000 or less during the taxable year.

For taxable years beginning on or after January 1, 2025, Nebraska sourced income does not include compensation paid to nonresident board of directors or nonresidents holding similar positions on the governing body of a business, if the compensation relates to the activities of the board or governing body that take place in Nebraska.

See additional information for nonresidents on page 6.

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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 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.

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 10](#).

Income Tax Withholding for Nonresidents Performing Personal Services. 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 10](#).

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, 2025**.

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 10, 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 10](#) 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 10](#).

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. Nebraska employers must review their payroll systems for income tax withholding purposes for employees working at a location that is in a different state to assure compliance with Nebraska requirements in 316 Neb. Admin. Code, [Ch. 21](#) and [Ch. 22](#).

Note on New Legislation. The following **Special Rules** section addresses legislative changes enacted in [LB 1023](#) (2024) for tax years beginning on or after January 1, 2025. Nebraska employers who employ nonresidents who work in Nebraska and other states should review this section to determine if either rule impacts the amount of Nebraska income tax required to be withheld on the nonresident employee's wages. In general, the special rules apply to wages paid to nonresident employees who work a total of seven or less employment duty days in Nebraska or who earn convenience rule wages during a calendar year.

General Rule. 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.

Special Rules. For tax years beginning on or after January 1, 2025, Nebraska employers are not required to withhold Nebraska income tax on certain wages earned by nonresident employees who work in Nebraska and other states, and whose work during the calendar year meets either special rule defined below. Any partial days worked in Nebraska count as full days.

1. Conference or Training Wages.

Wages paid to a nonresident employee for attending a conference or training while present in Nebraska are not subject to Nebraska income tax withholding only if the nonresident employee, during the year, (a) works in more than one state, (b) is present and working in Nebraska seven employment duty days or less, and (c) earns \$5,000 or less in wages from work performed while present in Nebraska.

If any of the requirements are not met, this rule does not apply.

2. Convenience Rule Wages.

a. Nonresident Employee Works Seven Employment Duty Days or Less in Nebraska During the Year.

All wages paid to a nonresident employee are not subject to Nebraska income tax withholding if the nonresident employee is paid both convenience rule wages and wages for working seven employment duty days or less while present in Nebraska during a calendar year. Once the nonresident employee exceeds seven employment duty days in Nebraska all days worked in Nebraska are subject to Nebraska income tax withholding.

b. Nonresident Employee Works More than Seven Employment Duty Days in Nebraska During the Year.

If a nonresident employee is paid convenience rule wages and works more than seven employment duty days while present in Nebraska during a calendar year, the Nebraska employer must **only** deduct and withhold Nebraska income tax on wages paid to the nonresident employee for the work performed while present in Nebraska.

Additional Information for Special Rules.

1. The definitions for conference, employment duty days, and training in [Neb. Rev. Stat. § 77-2733\(9\)](#) apply to this section. In addition, the term convenience rule wages mean wages paid for work performed outside Nebraska for the nonresident employee's convenience as provided in [Neb. Rev. Stat. § 77-2733\(8\)\(c\)](#).
2. If a nonresident employee is paid convenience rule wages and wages for attending a conference or training while present in Nebraska during the same year, the total days the nonresident employee works while present in Nebraska applies to each special rule.

For example, a nonresident employee is paid wages for attending five days of training in Nebraska and for working an additional ten employment duty days while present in Nebraska. The rest of the year the nonresident employee is paid convenience rule wages for work performed at her home in Iowa. Because

the nonresident employee works more than seven employment duty days in Nebraska, the special rule for conference or training wages does not apply. The employer must deduct and withhold Nebraska income tax on the wages paid for the days in Nebraska.

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 11](#).

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 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;
- Nonemployee Compensation, Federal Forms 1099-NEC; and
- Informational forms that do not have Nebraska income tax withheld are not required to be submitted but DOR encourages the forms to be submitted.

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. at www.acipayonline.com; or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee 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 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. Follow the same formatting in the Nebraska Computer Reporting Procedure for 1099s, 21CM for submitting informational forms such as Forms 1099-K without Nebraska income tax withholding.

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 [12](#) and [13](#).

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:

Income Tax Withholding–Percentage Method Withholding Allowance Table Effective January 1, 2025	
Payroll Period	Value of One Income Tax Withholding Allowance
Daily or Miscellaneous.....	\$ 9.08
Weekly.....	45.38
Biweekly.....	90.77
Semimonthly.....	98.33
Monthly.....	196.67
Quarterly.....	590.00
Semiannually.....	1,180.00
Annually.....	2,360.00

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 [12](#) or [13](#). 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 14) 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 [14](#) through [31](#), 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 gambling winnings received in Nebraska 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.** However, if the contractor is not hired for construction services and is a nonresident, the payments to the contractor would 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;
- Entertainers;
- Athletes;
- Performers;
- Public speakers;
- Those providing professional services; or
- Non-construction contractors

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.

For tax years beginning on or after January 1, 2025, income tax withholding is not required from payments to nonresident board of directors, or nonresidents holding similar positions in a business, for services performed in Nebraska that relate to board or governing body activities.

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.

When payment is made to a partnership, corporation, or LLC, but the personal services are not performed by shareholders, partners, or members who are individuals representing at least 80% of the stock or other controlling interest of the entity, the payor and payee may collaborate to execute a Form W-4NB when applicable. If circumstances change substantially, the payor and payee should reconsider whether the Form W-4NB continues to reflect the understanding of the parties and if the withholding should continue. Failure to reconsider a Form W-4NB will not relieve the payor from liability when the facts and circumstances change. If the payor accepts or reconsiders an acceptance of a Form W-4NB in good faith, the payor will not be liable for withholding on payments with respect to the personal services that are provided by the nonresident individual.

Nebraska Income Tax Withholding Percentage Method Tables

(For Wages Paid on or After January 1, 2025)

Remember: The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 9](#)).

TABLE 1 -WEEKLY Payroll Period

a. SINGLE Person -Including Head of Household				b. MARRIED Person -Including Surviving Spouse			
<i>If the amount of wages is:</i>				<i>If the amount of wages is:</i>			
<i>The Nebraska income tax withheld is:</i>				<i>The Nebraska income tax withheld is:</i>			
Not over \$ 64				Not over \$ 152			
\$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>	
\$ 64	125	\$0.00 plus 2.26%	64	\$ 152	242	0.00 plus 2.26%	152
125	405	1.38 plus 3.22%	125	242	601	2.03 plus 3.22%	242
405	587	10.40 plus 4.91%	405	601	936	13.59 plus 4.91%	601
587	745	19.34 plus 5.07%	587	936	1,161	30.04 plus 5.07%	936
745	1,399	27.35 plus 5.23%	745	1,161	1,539	41.45 plus 5.23%	1,161
1,399	–	61.55 plus 5.37%	1,399	1,539	–	61.22 plus 5.37%	1,539

TABLE 2 -BIWEEKLY Payroll Period

a. SINGLE Person -Including Head of Household				b. MARRIED Person -Including Surviving Spouse			
<i>If the amount of wages is:</i>				<i>If the amount of wages is:</i>			
<i>The Nebraska income tax withheld is:</i>				<i>The Nebraska income tax withheld is:</i>			
Not over \$ 127				Not over \$ 304			
\$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>	
\$ 127	249	0.00 plus 2.26%	127	\$ 304	483	0.00 plus 2.26%	304
249	810	2.76 plus 3.22%	249	483	1,203	4.05 plus 3.22%	483
810	1,173	20.82 plus 4.91%	810	1,203	1,871	27.23 plus 4.91%	1,203
1,173	1,490	38.64 plus 5.07%	1,173	1,871	2,322	60.03 plus 5.07%	1,871
1,490	2,798	54.71 plus 5.23%	1,490	2,322	3,078	82.90 plus 5.23%	2,322
2,798	–	123.12 plus 5.37%	2,798	3,078	–	122.44 plus 5.37%	3,078

TABLE 3 -SEMIMONTHLY Payroll Period

a. SINGLE Person -Including Head of Household				b. MARRIED Person -Including Surviving Spouse			
<i>If the amount of wages is:</i>				<i>If the amount of wages is:</i>			
<i>The Nebraska income tax withheld is:</i>				<i>The Nebraska income tax withheld is:</i>			
Not over \$ 138				Not over \$ 330			
\$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>	
\$ 138	270	0.00 plus 2.26%	138	\$ 330	523	0.00 plus 2.26%	330
270	877	2.98 plus 3.22%	270	523	1,303	4.36 plus 3.22%	523
877	1,271	22.53 plus 4.91%	877	1,303	2,027	29.48 plus 4.91%	1,303
1,271	1,614	41.88 plus 5.07%	1,271	2,027	2,515	65.03 plus 5.07%	2,027
1,614	3,031	59.27 plus 5.23%	1,614	2,515	3,335	89.77 plus 5.23%	2,515
3,031	–	133.38 plus 5.37%	3,031	3,335	–	132.66 plus 5.37%	3,335

TABLE 4 -MONTHLY Payroll Period

a. SINGLE Person -Including Head of Household				b. MARRIED Person -Including Surviving Spouse			
<i>If the amount of wages is:</i>				<i>If the amount of wages is:</i>			
<i>The Nebraska income tax withheld is:</i>				<i>The Nebraska income tax withheld is:</i>			
Not over \$ 276				Not over \$ 659			
\$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>	
\$ 276	540	0.00 plus 2.26%	276	\$ 659	1,047	0.00 plus 2.26%	659
540	1,754	5.97 plus 3.22%	540	1,047	2,606	8.77 plus 3.22%	1,047
1,754	2,543	45.06 plus 4.91%	1,754	2,606	4,054	58.97 plus 4.91%	2,606
2,543	3,228	83.80 plus 5.07%	2,543	4,054	5,030	130.07 plus 5.07%	4,054
3,228	6,063	118.53 plus 5.23%	3,228	5,030	6,670	179.55 plus 5.23%	5,030
6,063	–	266.80 plus 5.37%	6,063	6,670	–	265.32 plus 5.37%	6,670

Nebraska Income Tax Withholding Percentage Method Tables (continued)

(For Wages Paid on or After January 1, 2025)

Remember: The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 9](#)).

TABLE 5 - QUARTERLY Payroll Period

a. SINGLE Person - Including Head of Household					b. MARRIED Person - Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 828					Not over \$ 1,978				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 828	1,620	0.00	plus 2.26%	828	\$ 1,978	3,140	0.00	plus 2.26%	1,978
1,620	5,263	17.90	plus 3.22%	1,620	3,140	7,818	26.26	plus 3.22%	3,140
5,263	7,628	135.20	plus 4.91%	5,263	7,818	12,163	176.89	plus 4.91%	7,818
7,628	9,685	251.32	plus 5.07%	7,628	12,163	15,090	390.23	plus 5.07%	12,163
9,685	18,188	355.61	plus 5.23%	9,685	15,090	20,010	538.63	plus 5.23%	15,090
18,188	—	800.32	plus 5.37%	18,188	20,010	—	795.95	plus 5.37%	20,010

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE Person - Including Head of Household					b. MARRIED Person - Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$1,655					Not over \$ 3,955				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 1,655	3,240	0.00	plus 2.26%	1,655	\$ 3,955	6,280	0.00	plus 2.26%	3,955
3,240	10,525	35.82	plus 3.22%	3,240	6,280	15,635	52.55	plus 3.22%	6,280
10,525	15,255	270.40	plus 4.91%	10,525	15,635	24,325	353.78	plus 4.91%	15,635
15,255	19,370	502.64	plus 5.07%	15,255	24,325	30,180	780.46	plus 5.07%	24,325
19,370	36,375	711.27	plus 5.23%	19,370	30,180	40,020	1,077.31	plus 5.23%	30,180
36,375	—	1,600.63	plus 5.37%	36,375	40,020	—	1,591.94	plus 5.37%	40,020

TABLE 7 - ANNUAL Payroll Period

a. SINGLE Person - Including Head of Household					b. MARRIED Person - Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 3,310					Not over \$ 7,910				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 3,310	6,480	0.00	plus 2.26%	3,310	\$ 7,910	12,560	0.00	plus 2.26%	7,910
6,480	21,050	71.64	plus 3.22%	6,480	12,560	31,270	105.09	plus 3.22%	12,560
21,050	30,510	540.79	plus 4.91%	21,050	31,270	48,650	707.55	plus 4.91%	31,270
30,510	38,740	1,005.28	plus 5.07%	30,510	48,650	60,360	1,560.91	plus 5.07%	48,650
38,740	72,750	1,422.54	plus 5.23%	38,740	60,360	80,040	2,154.61	plus 5.23%	60,360
72,750	—	3,201.26	plus 5.37%	72,750	80,040	—	3,183.87	plus 5.37%	80,040

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person - Including Head of Household					b. MARRIED person - including surviving spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 13					Not over \$ 30				
\$0.00					\$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 13	25	0.00	plus 2.26%	13	\$ 30	48	0.00	plus 2.26%	30
25	81	0.27	plus 3.22%	25	48	120	0.41	plus 3.22%	48
81	117	2.07	plus 4.91%	81	120	187	2.73	plus 4.91%	120
117	149	3.84	plus 5.07%	117	187	232	6.02	plus 5.07%	187
149	280	5.46	plus 5.23%	149	232	308	8.30	plus 5.23%	232
280	—	12.31	plus 5.37%	280	308	—	12.27	plus 5.37%	308

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Weekly Payroll Period

(For Wages Paid on or After January 1, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
90	100	0.70	-	-	-	-	-	-	-	-	-	-
100	110	0.93	-	-	-	-	-	-	-	-	-	-
110	120	1.15	-	-	-	-	-	-	-	-	-	-
120	130	1.38	-	-	-	-	-	-	-	-	-	-
130	140	1.70	0.58									
140	150	2.02	0.81									
150	160	2.35	1.03									
160	170	2.67	1.26									
170	180	2.99	1.53									
180	190	3.31	1.85	0.68								
190	200	3.63	2.17	0.91								
200	210	3.96	2.49	1.14								
210	220	4.28	2.82	1.36								
220	230	4.60	3.14	1.68	0.56							
230	240	4.92	3.46	2.00	0.79							
240	250	5.24	3.78	2.32	1.01							
250	260	5.57	4.10	2.64	1.24							
260	270	5.89	4.43	2.97	1.50							
270	280	6.21	4.75	3.29	1.83	0.67						
280	290	6.53	5.07	3.61	2.15	0.89						
290	300	6.85	5.39	3.93	2.47	1.12						
300	310	7.18	5.71	4.25	2.79	1.34						
310	320	7.50	6.04	4.58	3.11	1.65	0.54					
320	330	7.82	6.36	4.90	3.44	1.98	0.77					
330	340	8.14	6.68	5.22	3.76	2.30	1.00					
340	350	8.46	7.00	5.54	4.08	2.62	1.22					
350	360	8.79	7.32	5.86	4.40	2.94	1.48					
360	370	9.11	7.65	6.19	4.72	3.26	1.80	0.65				
370	380	9.43	7.97	6.51	5.05	3.59	2.12	0.88				
380	390	9.75	8.29	6.83	5.37	3.91	2.45	1.10				
390	400	10.07	8.61	7.15	5.69	4.23	2.77	1.33				
400	410	10.40	8.93	7.47	6.01	4.55	3.09	1.63	0.53			
410	420	10.89	9.26	7.80	6.33	4.87	3.41	1.95	0.75			
420	430	11.38	9.58	8.12	6.66	5.20	3.73	2.27	0.98			
430	440	11.87	9.90	8.44	6.98	5.52	4.06	2.59	1.21			
440	450	12.36	10.22	8.76	7.30	5.84	4.38	2.92	1.46			
450	460	12.86	10.63	9.08	7.62	6.16	4.70	3.24	1.78	0.63		
460	470	13.35	11.12	9.41	7.94	6.48	5.02	3.56	2.10	0.86		
470	480	13.84	11.61	9.73	8.27	6.81	5.34	3.88	2.42	1.08		
480	490	14.33	12.10	10.05	8.59	7.13	5.67	4.20	2.74	1.31		
490	500	14.82	12.59	10.37	8.91	7.45	5.99	4.53	3.07	1.60	0.51	
500	510	15.31	13.08	10.85	9.23	7.77	6.31	4.85	3.39	1.93	0.74	
510	520	15.80	13.57	11.34	9.55	8.09	6.63	5.17	3.71	2.25	0.96	
520	530	16.29	14.06	11.84	9.88	8.42	6.95	5.49	4.03	2.57	1.19	
530	540	16.78	14.55	12.33	10.20	8.74	7.28	5.81	4.35	2.89	1.43	
540	550	17.27	15.05	12.82	10.59	9.06	7.60	6.14	4.68	3.21	1.75	0.61
550	560	17.76	15.54	13.31	11.08	9.38	7.92	6.46	5.00	3.54	2.07	0.84
560	570	18.26	16.03	13.80	11.57	9.70	8.24	6.78	5.32	3.86	2.40	1.07
570	580	18.75	16.52	14.29	12.06	10.03	8.56	7.10	5.64	4.18	2.72	1.29
580	590	19.24	17.01	14.78	12.55	10.35	8.89	7.42	5.96	4.50	3.04	1.58
590	600	19.75	17.50	15.27	13.04	10.82	9.21	7.75	6.29	4.82	3.36	1.90
600	610	20.25	17.99	15.76	13.54	11.31	9.53	8.07	6.61	5.15	3.68	2.22
610	620	20.76	18.48	16.25	14.03	11.80	9.85	8.39	6.93	5.47	4.01	2.55
620	630	21.27	18.97	16.75	14.52	12.29	10.17	8.71	7.25	5.79	4.33	2.87
630	640	21.77	19.47	17.24	15.01	12.78	10.55	9.03	7.57	6.11	4.65	3.19
640	650	22.28	19.98	17.73	15.50	13.27	11.04	9.36	7.90	6.43	4.97	3.51
650	660	22.79	20.49	18.22	15.99	13.76	11.53	9.68	8.22	6.76	5.29	3.83
660	670	23.29	20.99	18.71	16.48	14.25	12.03	10.00	8.54	7.08	5.62	4.16
670	680	23.80	21.50	19.20	16.97	14.74	12.52	10.32	8.86	7.40	5.94	4.48
680	690	24.31	22.01	19.71	17.46	15.24	13.01	10.78	9.18	7.72	6.26	4.80
690	700	24.82	22.51	20.21	17.95	15.73	13.50	11.27	9.51	8.04	6.58	5.12
700	710	25.32	23.02	20.72	18.45	16.22	13.99	11.76	9.83	8.37	6.90	5.44
710	720	25.83	23.53	21.23	18.94	16.71	14.48	12.25	10.15	8.69	7.23	5.77
720	730	26.34	24.04	21.74	19.43	17.20	14.97	12.74	10.51	9.01	7.55	6.09
730	740	26.84	24.54	22.24	19.94	17.69	15.46	13.23	11.01	9.33	7.87	6.41
740	750	27.35	25.05	22.75	20.45	18.18	15.95	13.73	11.50	9.65	8.19	6.73

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

(For Wages Paid on or After January 1, 2025)

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—										
750	760	27.87	25.56	23.26	20.96	18.67	16.44	14.22	11.99	9.98	8.51	7.05
760	770	28.40	26.06	23.76	21.46	19.16	16.94	14.71	12.48	10.30	8.84	7.38
770	780	28.92	26.57	24.27	21.97	19.67	17.43	15.20	12.97	10.74	9.16	7.70
780	790	29.44	27.08	24.78	22.48	20.18	17.92	15.69	13.46	11.23	9.48	8.02
790	800	29.96	27.59	25.28	22.98	20.68	18.41	16.18	13.95	11.72	9.80	8.34
800	810	30.49	28.11	25.79	23.49	21.19	18.90	16.67	14.44	12.21	10.12	8.66
810	820	31.01	28.64	26.30	24.00	21.70	19.40	17.16	14.93	12.71	10.48	8.99
820	830	31.53	29.16	26.81	24.50	22.20	19.90	17.65	15.42	13.20	10.97	9.31
830	840	32.06	29.68	27.31	25.01	22.71	20.41	18.14	15.92	13.69	11.46	9.63
840	850	32.58	30.21	27.83	25.52	23.22	20.92	18.64	16.41	14.18	11.95	9.95
850	860	33.10	30.73	28.36	26.03	23.72	21.42	19.13	16.90	14.67	12.44	10.27
860	870	33.63	31.25	28.88	26.53	24.23	21.93	19.63	17.39	15.16	12.93	10.70
870	880	34.15	31.78	29.40	27.04	24.74	22.44	20.14	17.88	15.65	13.42	11.20
880	890	34.67	32.30	29.93	27.55	25.25	22.94	20.64	18.37	16.14	13.91	11.69
890	900	35.19	32.82	30.45	28.07	25.75	23.45	21.15	18.86	16.63	14.41	12.18
900	910	35.72	33.34	30.97	28.60	26.26	23.96	21.66	19.36	17.12	14.90	12.67
910	920	36.24	33.87	31.49	29.12	26.77	24.47	22.17	19.86	17.62	15.39	13.16
920	930	36.76	34.39	32.02	29.64	27.27	24.97	22.67	20.37	18.11	15.88	13.65
930	940	37.29	34.91	32.54	30.17	27.79	25.48	23.18	20.88	18.60	16.37	14.14
940	950	37.81	35.44	33.06	30.69	28.32	25.99	23.69	21.39	19.09	16.86	14.63
950	960	38.33	35.96	33.59	31.21	28.84	26.49	24.19	21.89	19.59	17.35	15.12
960	970	38.86	36.48	34.11	31.74	29.36	27.00	24.70	22.40	20.10	17.84	15.61
970	980	39.38	37.01	34.63	32.26	29.89	27.51	25.21	22.91	20.61	18.33	16.11
980	990	39.90	37.53	35.16	32.78	30.41	28.04	25.71	23.41	21.11	18.82	16.60
990	1000	40.42	38.05	35.68	33.30	30.93	28.56	26.22	23.92	21.62	19.32	17.09
1000	1010	40.95	38.57	36.20	33.83	31.45	29.08	26.73	24.43	22.13	19.83	17.58
1010	1020	41.47	39.10	36.72	34.35	31.98	29.60	27.24	24.93	22.63	20.33	18.07
1020	1030	41.99	39.62	37.25	34.87	32.50	30.13	27.75	25.44	23.14	20.84	18.56
1030	1040	42.52	40.14	37.77	35.40	33.02	30.65	28.28	25.95	23.65	21.35	19.05
1040	1050	43.04	40.67	38.29	35.92	33.55	31.17	28.80	26.46	24.15	21.85	19.55
1050	1060	43.56	41.19	38.82	36.44	34.07	31.70	29.32	26.96	24.66	22.36	20.06
1060	1070	44.09	41.71	39.34	36.97	34.59	32.22	29.85	27.47	25.17	22.87	20.57
1070	1080	44.61	42.24	39.86	37.49	35.12	32.74	30.37	28.00	25.68	23.37	21.07
1080	1090	45.13	42.76	40.39	38.01	35.64	33.27	30.89	28.52	26.18	23.88	21.58
1090	1100	45.65	43.28	40.91	38.53	36.16	33.79	31.41	29.04	26.69	24.39	22.09
1100	1110	46.18	43.80	41.43	39.06	36.68	34.31	31.94	29.56	27.20	24.90	22.59
1110	1120	46.70	44.33	41.95	39.58	37.21	34.83	32.46	30.09	27.71	25.40	23.10
1120	1130	47.22	44.85	42.48	40.10	37.73	35.36	32.98	30.61	28.24	25.91	23.61
1130	1140	47.75	45.37	43.00	40.63	38.25	35.88	33.51	31.13	28.76	26.42	24.12
1140	1150	48.27	45.90	43.52	41.15	38.78	36.40	34.03	31.66	29.28	26.92	24.62
1150	1160	48.79	46.42	44.05	41.67	39.30	36.93	34.55	32.18	29.81	27.43	25.13
1160	1170	49.32	46.94	44.57	42.20	39.82	37.45	35.08	32.70	30.33	27.96	25.64
1170	1180	49.84	47.47	45.09	42.72	40.35	37.97	35.60	33.23	30.85	28.48	26.14
1180	1190	50.36	47.99	45.62	43.24	40.87	38.50	36.12	33.75	31.38	29.00	26.65
1190	1200	50.89	48.51	46.14	43.76	41.39	39.02	36.64	34.27	31.90	29.52	27.16
1200	1210	51.41	49.03	46.66	44.29	41.91	39.54	37.17	34.79	32.42	30.05	27.67
1210	1220	51.93	49.56	47.18	44.81	42.44	40.06	37.69	35.32	32.94	30.57	28.20
1220	1230	52.45	50.08	47.71	45.33	42.96	40.59	38.21	35.84	33.47	31.09	28.72
1230	1240	52.98	50.60	48.23	45.86	43.48	41.11	38.74	36.36	33.99	31.62	29.24
1240	1250	53.50	51.13	48.75	46.38	44.01	41.63	39.26	36.89	34.51	32.14	29.77
1250	1260	54.02	51.65	49.28	46.90	44.53	42.16	39.78	37.41	35.04	32.66	30.29
1260	1270	54.55	52.17	49.80	47.43	45.05	42.68	40.31	37.93	35.56	33.19	30.81
1270	1280	55.07	52.70	50.32	47.95	45.58	43.20	40.83	38.46	36.08	33.71	31.34
1280	1290	55.59	53.22	50.85	48.47	46.10	43.73	41.35	38.98	36.61	34.23	31.86
1290	1300	56.12	53.74	51.37	48.99	46.62	44.25	41.87	39.50	37.13	34.75	32.38
1300	1310	56.64	54.26	51.89	49.52	47.14	44.77	42.40	40.02	37.65	35.28	32.90
1310	1320	57.16	54.79	52.41	50.04	47.67	45.29	42.92	40.55	38.17	35.80	33.43
1320	1330	57.68	55.31	52.94	50.56	48.19	45.82	43.44	41.07	38.70	36.32	33.95
1330	1340	58.21	55.83	53.46	51.09	48.71	46.34	43.97	41.59	39.22	36.85	34.47
1340	1350	58.73	56.36	53.98	51.61	49.24	46.86	44.49	42.12	39.74	37.37	35.00
1350	1360	59.25	56.88	54.51	52.13	49.76	47.39	45.01	42.64	40.27	37.89	35.52
1360	1370	59.78	57.40	55.03	52.66	50.28	47.91	45.54	43.16	40.79	38.42	36.04
1370	1380	60.30	57.93	55.55	53.18	50.81	48.43	46.06	43.69	41.31	38.94	36.57
1380	1390	60.82	58.45	56.08	53.70	51.33	48.96	46.58	44.21	41.84	39.46	37.09
1390	1400	61.34	58.97	56.60	54.22	51.85	49.48	47.10	44.73	42.36	39.98	37.61
1400	1410	61.87	59.49	57.12	54.75	52.37	50.00	47.63	45.25	42.88	40.51	38.13
1410	1420	62.41	60.02	57.64	55.27	52.90	50.52	48.15	45.78	43.40	41.03	38.66
1420	1430	62.95	60.54	58.17	55.79	53.42	51.05	48.67	46.30	43.93	41.55	39.18
1430	1440	63.48	61.06	58.69	56.32	53.94	51.57	49.20	46.82	44.45	42.08	39.70
1440	1450	64.02	61.58	59.21	56.84	54.47	52.09	49.72	47.35	44.97	42.60	40.23

1,440 and over—Use Table 1a on page 12, and see instructions on page 9.

*See page 9 for important information about the shaded areas.

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

(For Wages Paid on or After January 1, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
165	175	-	-	-	-	-	-	-	-	-	-	-
175	185	0.63	-	-	-	-	-	-	-	-	-	-
185	195	0.86	-	-	-	-	-	-	-	-	-	-
195	205	1.08	-	-	-	-	-	-	-	-	-	-
205	215	1.31	-	-	-	-	-	-	-	-	-	-
215	225	1.54	0.51	-	-	-	-	-	-	-	-	-
225	235	1.76	0.74	-	-	-	-	-	-	-	-	-
235	245	1.99	0.96	-	-	-	-	-	-	-	-	-
245	255	2.29	1.19	-	-	-	-	-	-	-	-	-
255	265	2.61	1.42	-	-	-	-	-	-	-	-	-
265	275	2.93	1.64	0.62	-	-	-	-	-	-	-	-
275	285	3.25	1.87	0.84	-	-	-	-	-	-	-	-
285	295	3.58	2.11	1.07	-	-	-	-	-	-	-	-
295	305	3.90	2.44	1.29	-	-	-	-	-	-	-	-
305	315	4.22	2.76	1.52	-	-	-	-	-	-	-	-
315	325	4.54	3.08	1.75	0.72	-	-	-	-	-	-	-
325	335	4.86	3.40	1.97	0.95	-	-	-	-	-	-	-
335	345	5.19	3.72	2.26	1.17	-	-	-	-	-	-	-
345	355	5.51	4.05	2.59	1.40	-	-	-	-	-	-	-
355	365	5.83	4.37	2.91	1.62	0.60	-	-	-	-	-	-
365	375	6.15	4.69	3.23	1.85	0.82	-	-	-	-	-	-
375	385	6.47	5.01	3.55	2.09	1.05	-	-	-	-	-	-
385	395	6.80	5.33	3.87	2.41	1.28	-	-	-	-	-	-
395	405	7.12	5.66	4.20	2.73	1.50	-	-	-	-	-	-
405	415	7.44	5.98	4.52	3.06	1.73	0.70	-	-	-	-	-
415	425	7.76	6.30	4.84	3.38	1.95	0.93	-	-	-	-	-
425	435	8.08	6.62	5.16	3.70	2.24	1.15	-	-	-	-	-
435	445	8.41	6.94	5.48	4.02	2.56	1.38	-	-	-	-	-
445	455	8.73	7.27	5.81	4.34	2.88	1.61	0.58	-	-	-	-
455	465	9.05	7.59	6.13	4.67	3.20	1.83	0.81	-	-	-	-
465	475	9.37	7.91	6.45	4.99	3.53	2.07	1.03	-	-	-	-
475	485	9.69	8.23	6.77	5.31	3.85	2.39	1.26	-	-	-	-
485	495	10.02	8.55	7.09	5.63	4.17	2.71	1.49	-	-	-	-
495	505	10.34	8.88	7.42	5.95	4.49	3.03	1.71	0.69	-	-	-
505	515	10.66	9.20	7.74	6.28	4.81	3.35	1.94	0.91	-	-	-
515	525	10.98	9.52	8.06	6.60	5.14	3.68	2.21	1.14	-	-	-
525	535	11.30	9.84	8.38	6.92	5.46	4.00	2.54	1.36	-	-	-
535	545	11.63	10.16	8.70	7.24	5.78	4.32	2.86	1.59	0.56	-	-
545	555	11.95	10.49	9.03	7.56	6.10	4.64	3.18	1.82	0.79	-	-
555	565	12.27	10.81	9.35	7.89	6.42	4.96	3.50	2.04	1.02	-	-
565	575	12.59	11.13	9.67	8.21	6.75	5.29	3.82	2.36	1.24	-	-
575	585	12.91	11.45	9.99	8.53	7.07	5.61	4.15	2.68	1.47	-	-
585	595	13.24	11.77	10.31	8.85	7.39	5.93	4.47	3.01	1.69	0.67	-
595	605	13.56	12.10	10.64	9.17	7.71	6.25	4.79	3.33	1.92	0.89	-
605	615	14.03	12.42	10.96	9.50	8.03	6.57	5.11	3.65	2.19	1.12	-
615	625	14.52	12.74	11.28	9.82	8.36	6.90	5.43	3.97	2.51	1.35	-
625	635	15.01	13.06	11.60	10.14	8.68	7.22	5.76	4.29	2.83	1.57	0.55
635	645	15.50	13.38	11.92	10.46	9.00	7.54	6.08	4.62	3.16	1.80	0.77
645	655	16.00	13.77	12.25	10.78	9.32	7.86	6.40	4.94	3.48	2.02	1.00
655	665	16.49	14.26	12.57	11.11	9.64	8.18	6.72	5.26	3.80	2.34	1.22
665	675	16.98	14.75	12.89	11.43	9.97	8.51	7.04	5.58	4.12	2.66	1.45
675	685	17.47	15.24	13.21	11.75	10.29	8.83	7.37	5.90	4.44	2.98	1.68
685	695	17.96	15.73	13.53	12.07	10.61	9.15	7.69	6.23	4.77	3.30	1.90
695	705	18.45	16.22	13.99	12.39	10.93	9.47	8.01	6.55	5.09	3.63	2.17
705	715	18.94	16.71	14.49	12.72	11.25	9.79	8.33	6.87	5.41	3.95	2.49
715	725	19.43	17.20	14.98	13.04	11.58	10.12	8.65	7.19	5.73	4.27	2.81
725	735	19.92	17.70	15.47	13.36	11.90	10.44	8.98	7.51	6.05	4.59	3.13
735	745	20.41	18.19	15.96	13.73	12.22	10.76	9.30	7.84	6.38	4.91	3.45
745	755	20.91	18.68	16.45	14.22	12.54	11.08	9.62	8.16	6.70	5.24	3.78
755	765	21.40	19.17	16.94	14.71	12.86	11.40	9.94	8.48	7.02	5.56	4.10
765	775	21.89	19.66	17.43	15.20	13.19	11.73	10.26	8.80	7.34	5.88	4.42
775	785	22.38	20.15	17.92	15.69	13.51	12.05	10.59	9.12	7.66	6.20	4.74
785	795	22.87	20.64	18.41	16.19	13.96	12.37	10.91	9.45	7.99	6.52	5.06
795	805	23.36	21.13	18.90	16.68	14.45	12.69	11.23	9.77	8.31	6.85	5.39
805	815	23.85	21.62	19.40	17.17	14.94	13.01	11.55	10.09	8.63	7.17	5.71

Nebraska Income Tax Withholding Wage Bracket Table* Married Persons — Weekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2025)

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 —										
815	825	24.34	22.11	19.89	17.66	15.43	13.34	11.87	10.41	8.95	7.49	6.03
825	835	24.83	22.61	20.38	18.15	15.92	13.69	12.20	10.73	9.27	7.81	6.35
835	845	25.32	23.10	20.87	18.64	16.41	14.18	12.52	11.06	9.60	8.13	6.67
845	855	25.82	23.59	21.36	19.13	16.90	14.68	12.84	11.38	9.92	8.46	7.00
855	865	26.31	24.08	21.85	19.62	17.39	15.17	13.16	11.70	10.24	8.78	7.32
865	875	26.80	24.57	22.34	20.11	17.89	15.66	13.48	12.02	10.56	9.10	7.64
875	885	27.29	25.06	22.83	20.60	18.38	16.15	13.92	12.34	10.88	9.42	7.96
885	895	27.78	25.55	23.32	21.10	18.87	16.64	14.41	12.67	11.21	9.74	8.28
895	905	28.27	26.04	23.81	21.59	19.36	17.13	14.90	12.99	11.53	10.07	8.61
905	915	28.76	26.53	24.31	22.08	19.85	17.62	15.39	13.31	11.85	10.39	8.93
915	925	29.25	27.02	24.80	22.57	20.34	18.11	15.88	13.66	12.17	10.71	9.25
925	935	29.74	27.52	25.29	23.06	20.83	18.60	16.37	14.15	12.49	11.03	9.57
935	945	30.24	28.01	25.78	23.55	21.32	19.09	16.87	14.64	12.82	11.35	9.89
945	955	30.75	28.50	26.27	24.04	21.81	19.59	17.36	15.13	13.14	11.68	10.22
955	965	31.26	28.99	26.76	24.53	22.30	20.08	17.85	15.62	13.46	12.00	10.54
965	975	31.76	29.48	27.25	25.02	22.80	20.57	18.34	16.11	13.88	12.32	10.86
975	985	32.27	29.97	27.74	25.51	23.29	21.06	18.83	16.60	14.37	12.64	11.18
985	995	32.78	30.48	28.23	26.01	23.78	21.55	19.32	17.09	14.86	12.96	11.50
995	1005	33.28	30.98	28.72	26.50	24.27	22.04	19.81	17.58	15.36	13.29	11.83
1005	1015	33.79	31.49	29.22	26.99	24.76	22.53	20.30	18.07	15.85	13.62	12.15
1015	1025	34.30	32.00	29.71	27.48	25.25	23.02	20.79	18.57	16.34	14.11	12.47
1025	1035	34.81	32.51	30.20	27.97	25.74	23.51	21.28	19.06	16.83	14.60	12.79
1035	1045	35.31	33.01	30.71	28.46	26.23	24.00	21.78	19.55	17.32	15.09	13.11
1045	1055	35.82	33.52	31.22	28.95	26.72	24.50	22.27	20.04	17.81	15.58	13.44
1055	1065	36.33	34.03	31.73	29.44	27.21	24.99	22.76	20.53	18.30	16.07	13.85
1065	1075	36.83	34.53	32.23	29.93	27.71	25.48	23.25	21.02	18.79	16.56	14.34
1075	1085	37.34	35.04	32.74	30.44	28.20	25.97	23.74	21.51	19.28	17.06	14.83
1085	1095	37.85	35.55	33.25	30.95	28.69	26.46	24.23	22.00	19.77	17.55	15.32
1095	1105	38.35	36.05	33.75	31.45	29.18	26.95	24.72	22.49	20.27	18.04	15.81
1105	1115	38.86	36.56	34.26	31.96	29.67	27.44	25.21	22.98	20.76	18.53	16.30
1115	1125	39.37	37.07	34.77	32.47	30.17	27.93	25.70	23.48	21.25	19.02	16.79
1125	1135	39.88	37.58	35.27	32.97	30.67	28.42	26.19	23.97	21.74	19.51	17.28
1135	1145	40.38	38.08	35.78	33.48	31.18	28.91	26.69	24.46	22.23	20.00	17.77
1145	1155	40.89	38.59	36.29	33.99	31.69	29.41	27.18	24.95	22.72	20.49	18.26
1155	1165	41.40	39.10	36.80	34.49	32.19	29.90	27.67	25.44	23.21	20.98	18.76
1165	1175	41.92	39.60	37.30	35.00	32.70	30.40	28.16	25.93	23.70	21.47	19.25
1175	1185	42.44	40.11	37.81	35.51	33.21	30.91	28.65	26.42	24.19	21.97	19.74
1185	1195	42.97	40.62	38.32	36.02	33.71	31.41	29.14	26.91	24.68	22.46	20.23
1195	1205	43.49	41.12	38.82	36.52	34.22	31.92	29.63	27.40	25.18	22.95	20.72
1205	1215	44.01	41.64	39.33	37.03	34.73	32.43	30.13	27.89	25.67	23.44	21.21
1215	1225	44.54	42.16	39.84	37.54	35.24	32.93	30.63	28.39	26.16	23.93	21.70
1225	1235	45.06	42.69	40.34	38.04	35.74	33.44	31.14	28.88	26.65	24.42	22.19
1235	1245	45.58	43.21	40.85	38.55	36.25	33.95	31.65	29.37	27.14	24.91	22.68
1245	1255	46.10	43.73	41.36	39.06	36.76	34.46	32.16	29.86	27.63	25.40	23.17
1255	1265	46.63	44.25	41.88	39.56	37.26	34.96	32.66	30.36	28.12	25.89	23.67
1265	1275	47.15	44.78	42.40	40.07	37.77	35.47	33.17	30.87	28.61	26.38	24.16
1275	1285	47.67	45.30	42.93	40.58	38.28	35.98	33.68	31.38	29.10	26.88	24.65
1285	1295	48.20	45.82	43.45	41.09	38.78	36.48	34.18	31.88	29.59	27.37	25.14
1295	1305	48.72	46.35	43.97	41.60	39.29	36.99	34.69	32.39	30.09	27.86	25.63
1305	1315	49.24	46.87	44.50	42.12	39.80	37.50	35.20	32.90	30.60	28.35	26.12
1315	1325	49.77	47.39	45.02	42.65	40.31	38.00	35.70	33.40	31.10	28.84	26.61
1325	1335	50.29	47.92	45.54	43.17	40.81	38.51	36.21	33.91	31.61	29.33	27.10
1335	1345	50.81	48.44	46.06	43.69	41.32	39.02	36.72	34.42	32.12	29.82	27.59
1345	1355	51.33	48.96	46.59	44.21	41.84	39.53	37.23	34.92	32.62	30.32	28.08
1355	1365	51.86	49.48	47.11	44.74	42.36	40.03	37.73	35.43	33.13	30.83	28.58
1365	1375	52.38	50.01	47.63	45.26	42.89	40.54	38.24	35.94	33.64	31.34	29.07
1375	1385	52.90	50.53	48.16	45.78	43.41	41.05	38.75	36.45	34.14	31.84	29.56
1385	1395	53.43	51.05	48.68	46.31	43.93	41.56	39.25	36.95	34.65	32.35	30.05
1395	1405	53.95	51.58	49.20	46.83	44.46	42.08	39.76	37.46	35.16	32.86	30.56
1405	1415	54.47	52.10	49.73	47.35	44.98	42.61	40.27	37.97	35.67	33.36	31.06
1415	1425	55.00	52.62	50.25	47.88	45.50	43.13	40.77	38.47	36.17	33.87	31.57
1425	1435	55.52	53.15	50.77	48.40	46.03	43.65	41.28	38.98	36.68	34.38	32.08
1435	1445	56.04	53.67	51.29	48.92	46.55	44.17	41.80	39.49	37.19	34.89	32.59
1445	1455	56.56	54.19	51.82	49.44	47.07	44.70	42.32	39.99	37.69	35.39	33.09
1455	1465	57.09	54.71	52.34	49.97	47.59	45.22	42.85	40.50	38.20	35.90	33.60
1465	1475	57.61	55.24	52.86	50.49	48.12	45.74	43.37	41.01	38.71	36.41	34.11
1475	1485	58.13	55.76	53.39	51.01	48.64	46.27	43.89	41.52	39.21	36.91	34.61
1485	1495	58.66	56.28	53.91	51.54	49.16	46.79	44.42	42.04	39.72	37.42	35.12
1495	1505	59.18	56.81	54.43	52.06	49.69	47.31	44.94	42.57	40.23	37.93	35.63
1505	1515	59.70	57.33	54.96	52.58	50.21	47.84	45.46	43.09	40.74	38.43	36.13

1,505 and over — Use Table 1b on [page 12](#), and see instructions on [page 9](#).

*See [page 9](#) for important information about the shaded areas.

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—Biweekly Payroll Period

(For Wages Paid on or After January 1, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
145	155	0.52	-	-	-	-	-	-	-	-	-	-
155	165	0.75	-	-	-	-	-	-	-	-	-	-
165	175	0.97	-	-	-	-	-	-	-	-	-	-
175	185	1.20	-	-	-	-	-	-	-	-	-	-
185	195	1.42	-	-	-	-	-	-	-	-	-	-
195	205	1.65	-	-	-	-	-	-	-	-	-	-
205	215	1.88	-	-	-	-	-	-	-	-	-	-
215	225	2.10	-	-	-	-	-	-	-	-	-	-
225	235	2.33	-	-	-	-	-	-	-	-	-	-
235	245	2.55	0.50	-	-	-	-	-	-	-	-	-
245	255	2.79	0.73	-	-	-	-	-	-	-	-	-
255	265	3.11	0.95	-	-	-	-	-	-	-	-	-
265	275	3.44	1.18	-	-	-	-	-	-	-	-	-
275	285	3.76	1.41	-	-	-	-	-	-	-	-	-
285	295	4.08	1.63	-	-	-	-	-	-	-	-	-
295	305	4.40	1.86	-	-	-	-	-	-	-	-	-
305	315	4.72	2.08	-	-	-	-	-	-	-	-	-
315	325	5.05	2.31	-	-	-	-	-	-	-	-	-
325	335	5.37	2.54	-	-	-	-	-	-	-	-	-
335	345	5.69	2.77	0.71	-	-	-	-	-	-	-	-
345	355	6.01	3.09	0.94	-	-	-	-	-	-	-	-
355	365	6.33	3.41	1.16	-	-	-	-	-	-	-	-
365	375	6.66	3.73	1.39	-	-	-	-	-	-	-	-
375	385	6.98	4.06	1.61	-	-	-	-	-	-	-	-
385	395	7.30	4.38	1.84	-	-	-	-	-	-	-	-
395	405	7.62	4.70	2.07	-	-	-	-	-	-	-	-
405	415	7.94	5.02	2.29	-	-	-	-	-	-	-	-
415	425	8.27	5.34	2.52	-	-	-	-	-	-	-	-
425	435	8.59	5.67	2.74	0.69	-	-	-	-	-	-	-
435	445	8.91	5.99	3.06	0.92	-	-	-	-	-	-	-
445	455	9.23	6.31	3.39	1.15	-	-	-	-	-	-	-
455	465	9.55	6.63	3.71	1.37	-	-	-	-	-	-	-
465	475	9.88	6.95	4.03	1.60	-	-	-	-	-	-	-
475	485	10.20	7.28	4.35	1.82	-	-	-	-	-	-	-
485	495	10.52	7.60	4.67	2.05	-	-	-	-	-	-	-
495	505	10.84	7.92	5.00	2.28	-	-	-	-	-	-	-
505	515	11.16	8.24	5.32	2.50	-	-	-	-	-	-	-
515	525	11.49	8.56	5.64	2.73	0.68	-	-	-	-	-	-
525	535	11.81	8.89	5.96	3.04	0.90	-	-	-	-	-	-
535	545	12.13	9.21	6.28	3.36	1.13	-	-	-	-	-	-
545	555	12.45	9.53	6.61	3.68	1.35	-	-	-	-	-	-
555	565	12.77	9.85	6.93	4.01	1.58	-	-	-	-	-	-
565	575	13.10	10.17	7.25	4.33	1.81	-	-	-	-	-	-
575	585	13.42	10.50	7.57	4.65	2.03	-	-	-	-	-	-
585	595	13.74	10.82	7.89	4.97	2.26	-	-	-	-	-	-
595	605	14.06	11.14	8.22	5.29	2.48	-	-	-	-	-	-
605	615	14.38	11.46	8.54	5.62	2.71	0.66	-	-	-	-	-
615	625	14.71	11.78	8.86	5.94	3.02	0.88	-	-	-	-	-
625	635	15.03	12.11	9.18	6.26	3.34	1.11	-	-	-	-	-
635	645	15.35	12.43	9.50	6.58	3.66	1.34	-	-	-	-	-
645	655	15.67	12.75	9.83	6.90	3.98	1.56	-	-	-	-	-
655	665	15.99	13.07	10.15	7.23	4.30	1.79	-	-	-	-	-
665	675	16.32	13.39	10.47	7.55	4.63	2.01	-	-	-	-	-
675	685	16.64	13.72	10.79	7.87	4.95	2.24	-	-	-	-	-
685	695	16.96	14.04	11.11	8.19	5.27	2.47	-	-	-	-	-
695	705	17.28	14.36	11.44	8.51	5.59	2.69	0.64	-	-	-	-
705	715	17.60	14.68	11.76	8.84	5.91	2.99	0.87	-	-	-	-
715	725	17.93	15.00	12.08	9.16	6.24	3.31	1.09	-	-	-	-
725	735	18.25	15.33	12.40	9.48	6.56	3.63	1.32	-	-	-	-
735	745	18.57	15.65	12.72	9.80	6.88	3.96	1.55	-	-	-	-
745	755	18.89	15.97	13.05	10.12	7.20	4.28	1.77	-	-	-	-
755	765	19.21	16.29	13.37	10.45	7.52	4.60	2.00	-	-	-	-
765	775	19.54	16.61	13.69	10.77	7.85	4.92	2.22	-	-	-	-
775	785	19.86	16.94	14.01	11.09	8.17	5.24	2.45	-	-	-	-
785	795	20.18	17.26	14.33	11.41	8.49	5.57	2.68	0.62	-	-	-

Nebraska Income Tax Withholding Wage Bracket Table*
Single Persons — Biweekly Payroll Period (continued)
(For Wages Paid on or After January 1, 2025)

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	20.50	17.58	14.66	11.73	8.81	5.89	2.97	0.85	-	-	-
805	815	20.82	17.90	14.98	12.06	9.13	6.21	3.29	1.08	-	-	-
815	825	21.31	18.22	15.30	12.38	9.46	6.53	3.61	1.30	-	-	-
825	835	21.80	18.55	15.62	12.70	9.78	6.85	3.93	1.53	-	-	-
835	845	22.29	18.87	15.94	13.02	10.10	7.18	4.25	1.75	-	-	-
845	855	22.78	19.19	16.27	13.34	10.42	7.50	4.58	1.98	-	-	-
855	865	23.28	19.51	16.59	13.67	10.74	7.82	4.90	2.21	-	-	-
865	875	23.77	19.83	16.91	13.99	11.07	8.14	5.22	2.43	-	-	-
875	885	24.26	20.16	17.23	14.31	11.39	8.46	5.54	2.66	0.61	-	-
885	895	24.75	20.48	17.55	14.63	11.71	8.79	5.86	2.94	0.83	-	-
895	905	25.24	20.80	17.88	14.95	12.03	9.11	6.19	3.26	1.06	-	-
905	915	25.73	21.27	18.20	15.28	12.35	9.43	6.51	3.58	1.28	-	-
915	925	26.22	21.76	18.52	15.60	12.68	9.75	6.83	3.91	1.51	-	-
925	935	26.71	22.26	18.84	15.92	13.00	10.07	7.15	4.23	1.74	-	-
935	945	27.20	22.75	19.16	16.24	13.32	10.40	7.47	4.55	1.96	-	-
945	955	27.69	23.24	19.49	16.56	13.64	10.72	7.80	4.87	2.19	-	-
955	965	28.18	23.73	19.81	16.89	13.96	11.04	8.12	5.19	2.41	-	-
965	975	28.68	24.22	20.13	17.21	14.29	11.36	8.44	5.52	2.64	0.59	-
975	985	29.17	24.71	20.45	17.53	14.61	11.68	8.76	5.84	2.92	0.82	-
985	995	29.66	25.20	20.77	17.85	14.93	12.01	9.08	6.16	3.24	1.04	-
995	1005	30.15	25.69	21.24	18.17	15.25	12.33	9.41	6.48	3.56	1.27	-
1005	1015	30.64	26.18	21.73	18.50	15.57	12.65	9.73	6.80	3.88	1.49	-
1015	1025	31.13	26.67	22.22	18.82	15.90	12.97	10.05	7.13	4.20	1.72	-
1025	1035	31.62	27.17	22.71	19.14	16.22	13.29	10.37	7.45	4.53	1.95	-
1035	1045	32.11	27.66	23.20	19.46	16.54	13.62	10.69	7.77	4.85	2.17	-
1045	1055	32.60	28.15	23.69	19.78	16.86	13.94	11.02	8.09	5.17	2.40	-
1055	1065	33.09	28.64	24.18	20.11	17.18	14.26	11.34	8.41	5.49	2.62	0.57
1065	1075	33.59	29.13	24.67	20.43	17.51	14.58	11.66	8.74	5.81	2.89	0.80
1075	1085	34.08	29.62	25.16	20.75	17.83	14.90	11.98	9.06	6.14	3.21	1.02
1085	1095	34.57	30.11	25.65	21.20	18.15	15.23	12.30	9.38	6.46	3.54	1.25
1095	1105	35.06	30.60	26.15	21.69	18.47	15.55	12.63	9.70	6.78	3.86	1.48
1105	1115	35.55	31.09	26.64	22.18	18.79	15.87	12.95	10.02	7.10	4.18	1.70
1115	1125	36.04	31.58	27.13	22.67	19.12	16.19	13.27	10.35	7.42	4.50	1.93
1125	1135	36.53	32.08	27.62	23.16	19.44	16.51	13.59	10.67	7.75	4.82	2.15
1135	1145	37.02	32.57	28.11	23.65	19.76	16.84	13.91	10.99	8.07	5.15	2.38
1145	1155	37.51	33.06	28.60	24.14	20.08	17.16	14.24	11.31	8.39	5.47	2.61
1155	1165	38.00	33.55	29.09	24.63	20.40	17.48	14.56	11.63	8.71	5.79	2.87
1165	1175	38.50	34.04	29.58	25.13	20.73	17.80	14.88	11.96	9.03	6.11	3.19
1175	1185	38.99	34.53	30.07	25.62	21.16	18.12	15.20	12.28	9.36	6.43	3.51
1185	1195	39.50	35.02	30.56	26.11	21.65	18.45	15.52	12.60	9.68	6.76	3.83
1195	1205	40.01	35.51	31.06	26.60	22.14	18.77	15.85	12.92	10.00	7.08	4.15
1205	1215	40.52	36.00	31.55	27.09	22.63	19.09	16.17	13.24	10.32	7.40	4.48
1215	1225	41.02	36.49	32.04	27.58	23.12	19.41	16.49	13.57	10.64	7.72	4.80
1225	1235	41.53	36.99	32.53	28.07	23.61	19.73	16.81	13.89	10.97	8.04	5.12
1235	1245	42.04	37.48	33.02	28.56	24.11	20.06	17.13	14.21	11.29	8.37	5.44
1245	1255	42.54	37.97	33.51	29.05	24.60	20.38	17.46	14.53	11.61	8.69	5.76
1255	1265	43.05	38.46	34.00	29.54	25.09	20.70	17.78	14.85	11.93	9.01	6.09
1265	1275	43.56	38.96	34.49	30.04	25.58	21.12	18.10	15.18	12.25	9.33	6.41
1275	1285	44.06	39.46	34.98	30.53	26.07	21.61	18.42	15.50	12.58	9.65	6.73
1285	1295	44.57	39.97	35.47	31.02	26.56	22.10	18.74	15.82	12.90	9.98	7.05
1295	1305	45.08	40.48	35.97	31.51	27.05	22.59	19.07	16.14	13.22	10.30	7.37
1305	1315	45.59	40.98	36.46	32.00	27.54	23.09	19.39	16.46	13.54	10.62	7.70
1315	1325	46.09	41.49	36.95	32.49	28.03	23.58	19.71	16.79	13.86	10.94	8.02
1325	1335	46.60	42.00	37.44	32.98	28.52	24.07	20.03	17.11	14.19	11.26	8.34
1335	1345	47.11	42.50	37.93	33.47	29.02	24.56	20.35	17.43	14.51	11.59	8.66
1345	1355	47.61	43.01	38.42	33.96	29.51	25.05	20.68	17.75	14.83	11.91	8.98
1355	1365	48.12	43.52	38.92	34.45	30.00	25.54	21.08	18.07	15.15	12.23	9.31
1365	1375	48.63	44.03	39.42	34.95	30.49	26.03	21.58	18.40	15.47	12.55	9.63
1375	1385	49.13	44.53	39.93	35.44	30.98	26.52	22.07	18.72	15.80	12.87	9.95
1385	1395	49.64	45.04	40.44	35.93	31.47	27.01	22.56	19.04	16.12	13.20	10.27
1395	1405	50.15	45.55	40.94	36.42	31.96	27.50	23.05	19.36	16.44	13.52	10.59
1405	1415	50.66	46.05	41.45	36.91	32.45	28.00	23.54	19.68	16.76	13.84	10.92
1415	1425	51.16	46.56	41.96	37.40	32.94	28.49	24.03	20.01	17.08	14.16	11.24
1425	1435	51.67	47.07	42.47	37.89	33.43	28.98	24.52	20.33	17.41	14.48	11.56
1435	1445	52.18	47.57	42.97	38.38	33.93	29.47	25.01	20.65	17.73	14.81	11.88
1445	1455	52.68	48.08	43.48	38.88	34.42	29.96	25.50	21.05	18.05	15.13	12.20
1455	1465	53.19	48.59	43.99	39.38	34.91	30.45	25.99	21.54	18.37	15.45	12.53
1465	1475	53.70	49.10	44.49	39.89	35.40	30.94	26.49	22.03	18.69	15.77	12.85
1475	1485	54.20	49.60	45.00	40.40	35.89	31.43	26.98	22.52	19.02	16.09	13.17
1485	1495	54.71	50.11	45.51	40.91	36.38	31.92	27.47	23.01	19.34	16.42	13.49

1,485 and over— Use Table 2a on [page 12](#), and see instructions on [page 9](#).

*See [page 9](#) 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, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
320	340	0.59	-	-	-	-	-	-	-	-	-	-
340	360	1.04	-	-	-	-	-	-	-	-	-	-
360	380	1.49	-	-	-	-	-	-	-	-	-	-
380	400	1.94	-	-	-	-	-	-	-	-	-	-
400	420	2.40	-	-	-	-	-	-	-	-	-	-
420	440	2.85	0.80	-	-	-	-	-	-	-	-	-
440	460	3.30	1.25	-	-	-	-	-	-	-	-	-
460	480	3.75	1.70	-	-	-	-	-	-	-	-	-
480	500	4.28	2.15	-	-	-	-	-	-	-	-	-
500	520	4.92	2.60	0.55	-	-	-	-	-	-	-	-
520	540	5.56	3.06	1.00	-	-	-	-	-	-	-	-
540	560	6.21	3.51	1.46	-	-	-	-	-	-	-	-
560	580	6.85	3.96	1.91	-	-	-	-	-	-	-	-
580	600	7.50	4.57	2.36	-	-	-	-	-	-	-	-
600	620	8.14	5.22	2.81	0.76	-	-	-	-	-	-	-
620	640	8.78	5.86	3.26	1.21	-	-	-	-	-	-	-
640	660	9.43	6.50	3.72	1.67	-	-	-	-	-	-	-
660	680	10.07	7.15	4.23	2.12	-	-	-	-	-	-	-
680	700	10.72	7.79	4.87	2.57	0.52	-	-	-	-	-	-
700	720	11.36	8.44	5.51	3.02	0.97	-	-	-	-	-	-
720	740	12.00	9.08	6.16	3.47	1.42	-	-	-	-	-	-
740	760	12.65	9.72	6.80	3.93	1.87	-	-	-	-	-	-
760	780	13.29	10.37	7.45	4.52	2.33	-	-	-	-	-	-
780	800	13.94	11.01	8.09	5.17	2.78	0.73	-	-	-	-	-
800	820	14.58	11.66	8.73	5.81	3.23	1.18	-	-	-	-	-
820	840	15.22	12.30	9.38	6.46	3.68	1.63	-	-	-	-	-
840	860	15.87	12.94	10.02	7.10	4.18	2.08	-	-	-	-	-
860	880	16.51	13.59	10.67	7.74	4.82	2.53	-	-	-	-	-
880	900	17.16	14.23	11.31	8.39	5.46	2.99	0.94	-	-	-	-
900	920	17.80	14.88	11.95	9.03	6.11	3.44	1.39	-	-	-	-
920	940	18.44	15.52	12.60	9.68	6.75	3.89	1.84	-	-	-	-
940	960	19.09	16.16	13.24	10.32	7.40	4.47	2.29	-	-	-	-
960	980	19.73	16.81	13.89	10.96	8.04	5.12	2.74	0.69	-	-	-
980	1000	20.38	17.45	14.53	11.61	8.68	5.76	3.20	1.14	-	-	-
1000	1020	21.02	18.10	15.17	12.25	9.33	6.41	3.65	1.60	-	-	-
1020	1040	21.66	18.74	15.82	12.90	9.97	7.05	4.13	2.05	-	-	-
1040	1060	22.31	19.38	16.46	13.54	10.62	7.69	4.77	2.50	-	-	-
1060	1080	22.95	20.03	17.11	14.18	11.26	8.34	5.41	2.95	0.90	-	-
1080	1100	23.60	20.67	17.75	14.83	11.90	8.98	6.06	3.40	1.35	-	-
1100	1120	24.24	21.32	18.39	15.47	12.55	9.63	6.70	3.86	1.80	-	-
1120	1140	24.88	21.96	19.04	16.12	13.19	10.27	7.35	4.42	2.26	-	-
1140	1160	25.53	22.60	19.68	16.76	13.84	10.91	7.99	5.07	2.71	0.66	-
1160	1180	26.17	23.25	20.33	17.40	14.48	11.56	8.63	5.71	3.16	1.11	-
1180	1200	26.82	23.89	20.97	18.05	15.12	12.20	9.28	6.36	3.61	1.56	-
1200	1220	27.57	24.54	21.61	18.69	15.77	12.85	9.92	7.00	4.08	2.01	-
1220	1240	28.56	25.18	22.26	19.34	16.41	13.49	10.57	7.64	4.72	2.46	-
1240	1260	29.54	25.82	22.90	19.98	17.06	14.13	11.21	8.29	5.37	2.92	0.87
1260	1280	30.52	26.47	23.55	20.62	17.70	14.78	11.85	8.93	6.01	3.37	1.32
1280	1300	31.50	27.11	24.19	21.27	18.34	15.42	12.50	9.58	6.65	3.82	1.77
1300	1320	32.48	28.03	24.83	21.91	18.99	16.07	13.14	10.22	7.30	4.37	2.22
1320	1340	33.47	29.01	25.48	22.56	19.63	16.71	13.79	10.86	7.94	5.02	2.67
1340	1360	34.45	29.99	26.12	23.20	20.28	17.35	14.43	11.51	8.59	5.66	3.13
1360	1380	35.43	30.97	26.77	23.84	20.92	18.00	15.07	12.15	9.23	6.31	3.58
1380	1400	36.41	31.95	27.50	24.49	21.56	18.64	15.72	12.80	9.87	6.95	4.03
1400	1420	37.39	32.94	28.48	25.13	22.21	19.29	16.36	13.44	10.52	7.59	4.67
1420	1440	38.38	33.92	29.46	25.78	22.85	19.93	17.01	14.08	11.16	8.24	5.32
1440	1460	39.36	34.90	30.44	26.42	23.50	20.57	17.65	14.73	11.81	8.88	5.96
1460	1480	40.34	35.88	31.43	27.06	24.14	21.22	18.29	15.37	12.45	9.53	6.60
1480	1500	41.32	36.86	32.41	27.95	24.78	21.86	18.94	16.02	13.09	10.17	7.25
1500	1520	42.30	37.85	33.39	28.93	25.43	22.51	19.58	16.66	13.74	10.81	7.89
1520	1540	43.29	38.83	34.37	29.92	26.07	23.15	20.23	17.30	14.38	11.46	8.54
1540	1560	44.27	39.81	35.35	30.90	26.72	23.79	20.87	17.95	15.03	12.10	9.18
1560	1580	45.25	40.79	36.34	31.88	27.42	24.44	21.51	18.59	15.67	12.75	9.82
1580	1600	46.23	41.77	37.32	32.86	28.40	25.08	22.16	19.24	16.31	13.39	10.47

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons — Biweekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2025)

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 —										
1600	1620	47.21	42.76	38.30	33.84	29.39	25.73	22.80	19.88	16.96	14.03	11.11
1620	1640	48.20	43.74	39.28	34.83	30.37	26.37	23.45	20.52	17.60	14.68	11.76
1640	1660	49.18	44.72	40.26	35.81	31.35	27.01	24.09	21.17	18.25	15.32	12.40
1660	1680	50.16	45.70	41.25	36.79	32.33	27.88	24.73	21.81	18.89	15.97	13.04
1680	1700	51.14	46.68	42.23	37.77	33.31	28.86	25.38	22.46	19.53	16.61	13.69
1700	1720	52.12	47.67	43.21	38.75	34.30	29.84	26.02	23.10	20.18	17.25	14.33
1720	1740	53.11	48.65	44.19	39.74	35.28	30.82	26.67	23.74	20.82	17.90	14.98
1740	1760	54.09	49.63	45.17	40.72	36.26	31.80	27.35	24.39	21.47	18.54	15.62
1760	1780	55.07	50.61	46.16	41.70	37.24	32.79	28.33	25.03	22.11	19.19	16.26
1780	1800	56.05	51.59	47.14	42.68	38.22	33.77	29.31	25.68	22.75	19.83	16.91
1800	1820	57.03	52.58	48.12	43.66	39.21	34.75	30.29	26.32	23.40	20.47	17.55
1820	1840	58.02	53.56	49.10	44.65	40.19	35.73	31.27	26.96	24.04	21.12	18.20
1840	1860	59.00	54.54	50.08	45.63	41.17	36.71	32.26	27.80	24.69	21.76	18.84
1860	1880	59.98	55.52	51.07	46.61	42.15	37.70	33.24	28.78	25.33	22.41	19.48
1880	1900	60.99	56.50	52.05	47.59	43.13	38.68	34.22	29.76	25.97	23.05	20.13
1900	1920	62.01	57.49	53.03	48.57	44.12	39.66	35.20	30.75	26.62	23.69	20.77
1920	1940	63.02	58.47	54.01	49.56	45.10	40.64	36.18	31.73	27.27	24.34	21.42
1940	1960	64.04	59.45	54.99	50.54	46.08	41.62	37.17	32.71	28.25	24.98	22.06
1960	1980	65.05	60.45	55.98	51.52	47.06	42.61	38.15	33.69	29.24	25.63	22.70
1980	2000	66.06	61.46	56.96	52.50	48.04	43.59	39.13	34.67	30.22	26.27	23.35
2000	2020	67.08	62.48	57.94	53.48	49.03	44.57	40.11	35.66	31.20	26.91	23.99
2020	2040	68.09	63.49	58.92	54.47	50.01	45.55	41.09	36.64	32.18	27.72	24.64
2040	2060	69.11	64.50	59.90	55.45	50.99	46.53	42.08	37.62	33.16	28.71	25.28
2060	2080	70.12	65.52	60.92	56.43	51.97	47.52	43.06	38.60	34.15	29.69	25.92
2080	2100	71.13	66.53	61.93	57.41	52.95	48.50	44.04	39.58	35.13	30.67	26.57
2100	2120	72.15	67.55	62.94	58.39	53.94	49.48	45.02	40.57	36.11	31.65	27.21
2120	2140	73.16	68.56	63.96	59.38	54.92	50.46	46.00	41.55	37.09	32.63	28.18
2140	2160	74.18	69.57	64.97	60.37	55.90	51.44	46.99	42.53	38.07	33.62	29.16
2160	2180	75.19	70.59	65.99	61.38	56.88	52.43	47.97	43.51	39.06	34.60	30.14
2180	2200	76.20	71.60	67.00	62.40	57.86	53.41	48.95	44.49	40.04	35.58	31.12
2200	2220	77.22	72.62	68.01	63.41	58.85	54.39	49.93	45.48	41.02	36.56	32.11
2220	2240	78.23	73.63	69.03	64.43	59.83	55.37	50.91	46.46	42.00	37.54	33.09
2240	2260	79.25	74.64	70.04	65.44	60.84	56.35	51.90	47.44	42.98	38.53	34.07
2260	2280	80.26	75.66	71.06	66.45	61.85	57.34	52.88	48.42	43.97	39.51	35.05
2280	2300	81.27	76.67	72.07	67.47	62.87	58.32	53.86	49.40	44.95	40.49	36.03
2300	2320	82.29	77.69	73.08	68.48	63.88	59.30	54.84	50.39	45.93	41.47	37.02
2320	2340	83.32	78.70	74.10	69.50	64.89	60.29	55.82	51.37	46.91	42.45	38.00
2340	2360	84.36	79.71	75.11	70.51	65.91	61.31	56.81	52.35	47.89	43.44	38.98
2360	2380	85.41	80.73	76.13	71.52	66.92	62.32	57.79	53.33	48.88	44.42	39.96
2380	2400	86.46	81.74	77.14	72.54	67.94	63.33	58.77	54.31	49.86	45.40	40.94
2400	2420	87.50	82.76	78.15	73.55	68.95	64.35	59.75	55.30	50.84	46.38	41.93
2420	2440	88.55	83.80	79.17	74.57	69.96	65.36	60.76	56.28	51.82	47.36	42.91
2440	2460	89.59	84.85	80.18	75.58	70.98	66.38	61.77	57.26	52.80	48.35	43.89
2460	2480	90.64	85.89	81.20	76.59	71.99	67.39	62.79	58.24	53.79	49.33	44.87
2480	2500	91.69	86.94	82.21	77.61	73.01	68.40	63.80	59.22	54.77	50.31	45.85
2500	2520	92.73	87.99	83.24	78.62	74.02	69.42	64.82	60.21	55.75	51.29	46.84
2520	2540	93.78	89.03	84.28	79.64	75.03	70.43	65.83	61.23	56.73	52.27	47.82
2540	2560	94.82	90.08	85.33	80.65	76.05	71.45	66.84	62.24	57.71	53.26	48.80
2560	2580	95.87	91.12	86.38	81.66	77.06	72.46	67.86	63.26	58.70	54.24	49.78
2580	2600	96.92	92.17	87.42	82.68	78.08	73.47	68.87	64.27	59.68	55.22	50.76
2600	2620	97.96	93.22	88.47	83.72	79.09	74.49	69.89	65.28	60.68	56.20	51.75
2620	2640	99.01	94.26	89.51	84.77	80.10	75.50	70.90	66.30	61.69	57.18	52.73
2640	2660	100.05	95.31	90.56	85.81	81.12	76.52	71.91	67.31	62.71	58.17	53.71
2660	2680	101.10	96.35	91.61	86.86	82.13	77.53	72.93	68.33	63.72	59.15	54.69
2680	2700	102.15	97.40	92.65	87.90	83.16	78.54	73.94	69.34	64.74	60.13	55.67
2700	2720	103.19	98.45	93.70	88.95	84.20	79.56	74.96	70.35	65.75	61.15	56.66
2720	2740	104.24	99.49	94.74	90.00	85.25	80.57	75.97	71.37	66.76	62.16	57.64
2740	2760	105.28	100.54	95.79	91.04	86.30	81.59	76.98	72.38	67.78	63.18	58.62
2760	2780	106.33	101.58	96.84	92.09	87.34	82.60	78.00	73.40	68.79	64.19	59.60
2780	2800	107.38	102.63	97.88	93.13	88.39	83.64	79.01	74.41	69.81	65.20	60.60
2800	2820	108.42	103.68	98.93	94.18	89.43	84.69	80.03	75.42	70.82	66.22	61.62
2820	2840	109.47	104.72	99.97	95.23	90.48	85.73	81.04	76.44	71.83	67.23	62.63
2840	2860	110.51	105.77	101.02	96.27	91.53	86.78	82.05	77.45	72.85	68.25	63.64
2860	2880	111.56	106.81	102.07	97.32	92.57	87.82	83.08	78.47	73.86	69.26	64.66
2880	2900	112.61	107.86	103.11	98.36	93.62	88.87	84.12	79.48	74.88	70.27	65.67
2900	2920	113.65	108.91	104.16	99.41	94.66	89.92	85.17	80.49	75.89	71.29	66.69
2920	2940	114.70	109.95	105.20	100.46	95.71	90.96	86.21	81.51	76.90	72.30	67.70
2940	2960	115.74	111.00	106.25	101.50	96.76	92.01	87.26	82.52	77.92	73.32	68.71
2960	2980	116.79	112.04	107.30	102.55	97.80	93.05	88.31	83.56	78.93	74.33	69.73
2980	3000	117.84	113.09	108.34	103.59	98.85	94.10	89.35	84.61	79.95	75.34	70.74

2,980 and over — Use Table 2b on page 12, and see instructions on page 9.

*See page 9 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, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
160	170	0.61	-	-	-	-	-	-	-	-	-	-
170	180	0.84	-	-	-	-	-	-	-	-	-	-
180	190	1.06	-	-	-	-	-	-	-	-	-	-
190	200	1.29	-	-	-	-	-	-	-	-	-	-
200	210	1.51	-	-	-	-	-	-	-	-	-	-
210	220	1.74	-	-	-	-	-	-	-	-	-	-
220	230	1.97	-	-	-	-	-	-	-	-	-	-
230	240	2.19	-	-	-	-	-	-	-	-	-	-
240	250	2.42	-	-	-	-	-	-	-	-	-	-
250	260	2.64	-	-	-	-	-	-	-	-	-	-
260	270	2.87	0.65	-	-	-	-	-	-	-	-	-
270	280	3.14	0.87	-	-	-	-	-	-	-	-	-
280	290	3.46	1.10	-	-	-	-	-	-	-	-	-
290	300	3.78	1.33	-	-	-	-	-	-	-	-	-
300	310	4.11	1.55	-	-	-	-	-	-	-	-	-
310	320	4.43	1.78	-	-	-	-	-	-	-	-	-
320	330	4.75	2.00	-	-	-	-	-	-	-	-	-
330	340	5.07	2.23	-	-	-	-	-	-	-	-	-
340	350	5.40	2.46	-	-	-	-	-	-	-	-	-
350	360	5.72	2.68	-	-	-	-	-	-	-	-	-
360	370	6.04	2.91	0.69	-	-	-	-	-	-	-	-
370	380	6.36	3.19	0.91	-	-	-	-	-	-	-	-
380	390	6.68	3.52	1.14	-	-	-	-	-	-	-	-
390	400	7.01	3.84	1.36	-	-	-	-	-	-	-	-
400	410	7.33	4.16	1.59	-	-	-	-	-	-	-	-
410	420	7.65	4.48	1.82	-	-	-	-	-	-	-	-
420	430	7.97	4.80	2.04	-	-	-	-	-	-	-	-
430	440	8.29	5.13	2.27	-	-	-	-	-	-	-	-
440	450	8.61	5.45	2.49	-	-	-	-	-	-	-	-
450	460	8.94	5.77	2.72	0.50	-	-	-	-	-	-	-
460	470	9.26	6.09	2.95	0.72	-	-	-	-	-	-	-
470	480	9.58	6.41	3.25	0.95	-	-	-	-	-	-	-
480	490	9.90	6.74	3.57	1.18	-	-	-	-	-	-	-
490	500	10.23	7.06	3.89	1.40	-	-	-	-	-	-	-
500	510	10.55	7.38	4.21	1.63	-	-	-	-	-	-	-
510	520	10.87	7.70	4.54	1.85	-	-	-	-	-	-	-
520	530	11.19	8.02	4.86	2.08	-	-	-	-	-	-	-
530	540	11.51	8.35	5.18	2.31	-	-	-	-	-	-	-
540	550	11.84	8.67	5.50	2.53	-	-	-	-	-	-	-
550	560	12.16	8.99	5.82	2.76	0.54	-	-	-	-	-	-
560	570	12.48	9.31	6.15	2.98	0.76	-	-	-	-	-	-
570	580	12.80	9.63	6.47	3.30	0.99	-	-	-	-	-	-
580	590	13.12	9.96	6.79	3.62	1.21	-	-	-	-	-	-
590	600	13.44	10.28	7.11	3.95	1.44	-	-	-	-	-	-
600	610	13.77	10.60	7.43	4.27	1.67	-	-	-	-	-	-
610	620	14.09	10.92	7.76	4.59	1.89	-	-	-	-	-	-
620	630	14.41	11.24	8.08	4.91	2.12	-	-	-	-	-	-
630	640	14.73	11.57	8.40	5.23	2.34	-	-	-	-	-	-
640	650	15.05	11.89	8.72	5.56	2.57	-	-	-	-	-	-
650	660	15.38	12.21	9.04	5.88	2.80	0.57	-	-	-	-	-
660	670	15.70	12.53	9.37	6.20	3.03	0.80	-	-	-	-	-
670	680	16.02	12.85	9.69	6.52	3.36	1.02	-	-	-	-	-
680	690	16.34	13.18	10.01	6.84	3.68	1.25	-	-	-	-	-
690	700	16.67	13.50	10.33	7.17	4.00	1.48	-	-	-	-	-
700	710	16.99	13.82	10.65	7.49	4.32	1.70	-	-	-	-	-
710	720	17.31	14.14	10.98	7.81	4.64	1.93	-	-	-	-	-
720	730	17.63	14.46	11.30	8.13	4.97	2.15	-	-	-	-	-
730	740	17.95	14.79	11.62	8.45	5.29	2.38	-	-	-	-	-
740	750	18.27	15.11	11.94	8.78	5.61	2.61	-	-	-	-	-
750	760	18.60	15.43	12.26	9.10	5.93	2.83	0.61	-	-	-	-
760	770	18.92	15.75	12.59	9.42	6.25	3.09	0.84	-	-	-	-
770	780	19.24	16.07	12.91	9.74	6.58	3.41	1.06	-	-	-	-
780	790	19.56	16.40	13.23	10.06	6.90	3.73	1.29	-	-	-	-
790	800	19.89	16.72	13.55	10.39	7.22	4.05	1.51	-	-	-	-

Nebraska Income Tax Withholding Wage Bracket Table*
Single Persons—Semimonthly Payroll Period (continued)
(For Wages Paid on or After January 1, 2025)

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	20.21	17.04	13.87	10.71	7.54	4.38	1.74	-	-	-	-
810	820	20.53	17.36	14.20	11.03	7.86	4.70	1.97	-	-	-	-
820	830	20.85	17.68	14.52	11.35	8.19	5.02	2.19	-	-	-	-
830	840	21.17	18.01	14.84	11.67	8.51	5.34	2.42	-	-	-	-
840	850	21.50	18.33	15.16	12.00	8.83	5.66	2.64	-	-	-	-
850	860	21.82	18.65	15.48	12.32	9.15	5.99	2.87	0.65	-	-	-
860	870	22.14	18.97	15.81	12.64	9.47	6.31	3.14	0.87	-	-	-
870	880	22.46	19.29	16.13	12.96	9.80	6.63	3.46	1.10	-	-	-
880	890	22.92	19.62	16.45	13.28	10.12	6.95	3.79	1.33	-	-	-
890	900	23.41	19.94	16.77	13.61	10.44	7.27	4.11	1.55	-	-	-
900	910	23.90	20.26	17.09	13.93	10.76	7.60	4.43	1.78	-	-	-
910	920	24.40	20.58	17.42	14.25	11.08	7.92	4.75	2.00	-	-	-
920	930	24.89	20.90	17.74	14.57	11.41	8.24	5.07	2.23	-	-	-
930	940	25.38	21.23	18.06	14.89	11.73	8.56	5.40	2.46	-	-	-
940	950	25.87	21.55	18.38	15.22	12.05	8.88	5.72	2.68	-	-	-
950	960	26.36	21.87	18.70	15.54	12.37	9.21	6.04	2.91	0.69	-	-
960	970	26.85	22.19	19.03	15.86	12.69	9.53	6.36	3.20	0.91	-	-
970	980	27.34	22.51	19.35	16.18	13.02	9.85	6.68	3.52	1.14	-	-
980	990	27.83	23.00	19.67	16.50	13.34	10.17	7.01	3.84	1.36	-	-
990	1000	28.32	23.50	19.99	16.83	13.66	10.49	7.33	4.16	1.59	-	-
1000	1010	28.81	23.99	20.31	17.15	13.98	10.82	7.65	4.48	1.82	-	-
1010	1020	29.31	24.48	20.64	17.47	14.30	11.14	7.97	4.81	2.04	-	-
1020	1030	29.80	24.97	20.96	17.79	14.63	11.46	8.29	5.13	2.27	-	-
1030	1040	30.29	25.46	21.28	18.11	14.95	11.78	8.62	5.45	2.49	-	-
1040	1050	30.78	25.95	21.60	18.44	15.27	12.10	8.94	5.77	2.72	0.50	-
1050	1060	31.27	26.44	21.92	18.76	15.59	12.43	9.26	6.09	2.95	0.72	-
1060	1070	31.76	26.93	22.25	19.08	15.91	12.75	9.58	6.42	3.25	0.95	-
1070	1080	32.25	27.42	22.60	19.40	16.24	13.07	9.90	6.74	3.57	1.18	-
1080	1090	32.74	27.91	23.09	19.72	16.56	13.39	10.23	7.06	3.89	1.40	-
1090	1100	33.23	28.41	23.58	20.05	16.88	13.71	10.55	7.38	4.22	1.63	-
1100	1110	33.72	28.90	24.07	20.37	17.20	14.04	10.87	7.70	4.54	1.85	-
1110	1120	34.22	29.39	24.56	20.69	17.52	14.36	11.19	8.03	4.86	2.08	-
1120	1130	34.71	29.88	25.05	21.01	17.85	14.68	11.51	8.35	5.18	2.31	-
1130	1140	35.20	30.37	25.54	21.33	18.17	15.00	11.84	8.67	5.50	2.53	-
1140	1150	35.69	30.86	26.03	21.66	18.49	15.32	12.16	8.99	5.83	2.76	0.54
1150	1160	36.18	31.35	26.52	21.98	18.81	15.65	12.48	9.31	6.15	2.98	0.76
1160	1170	36.67	31.84	27.01	22.30	19.13	15.97	12.80	9.64	6.47	3.30	0.99
1170	1180	37.16	32.33	27.51	22.68	19.46	16.29	13.12	9.96	6.79	3.62	1.21
1180	1190	37.65	32.82	28.00	23.17	19.78	16.61	13.45	10.28	7.11	3.95	1.44
1190	1200	38.14	33.32	28.49	23.66	20.10	16.93	13.77	10.60	7.44	4.27	1.67
1200	1210	38.63	33.81	28.98	24.15	20.42	17.26	14.09	10.92	7.76	4.59	1.89
1210	1220	39.13	34.30	29.47	24.64	20.74	17.58	14.41	11.25	8.08	4.91	2.12
1220	1230	39.62	34.79	29.96	25.13	21.07	17.90	14.73	11.57	8.40	5.23	2.34
1230	1240	40.11	35.28	30.45	25.62	21.39	18.22	15.06	11.89	8.72	5.56	2.57
1240	1250	40.60	35.77	30.94	26.11	21.71	18.54	15.38	12.21	9.05	5.88	2.80
1250	1260	41.09	36.26	31.43	26.61	22.03	18.87	15.70	12.53	9.37	6.20	3.03
1260	1270	41.58	36.75	31.92	27.10	22.35	19.19	16.02	12.86	9.69	6.52	3.36
1270	1280	42.08	37.24	32.42	27.59	22.76	19.51	16.34	13.18	10.01	6.84	3.68
1280	1290	42.59	37.73	32.91	28.08	23.25	19.83	16.67	13.50	10.33	7.17	4.00
1290	1300	43.10	38.23	33.40	28.57	23.74	20.15	16.99	13.82	10.66	7.49	4.32
1300	1310	43.60	38.72	33.89	29.06	24.23	20.48	17.31	14.14	10.98	7.81	4.64
1310	1320	44.11	39.21	34.38	29.55	24.72	20.80	17.63	14.47	11.30	8.13	4.97
1320	1330	44.62	39.70	34.87	30.04	25.21	21.12	17.95	14.79	11.62	8.45	5.29
1330	1340	45.12	40.19	35.36	30.53	25.71	21.44	18.28	15.11	11.94	8.78	5.61
1340	1350	45.63	40.68	35.85	31.02	26.20	21.76	18.60	15.43	12.27	9.10	5.93
1350	1360	46.14	41.17	36.34	31.52	26.69	22.09	18.92	15.75	12.59	9.42	6.25
1360	1370	46.65	41.66	36.83	32.01	27.18	22.41	19.24	16.08	12.91	9.74	6.58
1370	1380	47.15	42.17	37.33	32.50	27.67	22.84	19.56	16.40	13.23	10.06	6.90
1380	1390	47.66	42.67	37.82	32.99	28.16	23.33	19.89	16.72	13.55	10.39	7.22
1390	1400	48.17	43.18	38.31	33.48	28.65	23.82	20.21	17.04	13.88	10.71	7.54
1400	1410	48.67	43.69	38.80	33.97	29.14	24.31	20.53	17.36	14.20	11.03	7.86
1410	1420	49.18	44.20	39.29	34.46	29.63	24.81	20.85	17.69	14.52	11.35	8.19
1420	1430	49.69	44.70	39.78	34.95	30.12	25.30	21.17	18.01	14.84	11.67	8.51
1430	1440	50.19	45.21	40.27	35.44	30.62	25.79	21.50	18.33	15.16	12.00	8.83
1440	1450	50.70	45.72	40.76	35.93	31.11	26.28	21.82	18.65	15.49	12.32	9.15
1450	1460	51.21	46.22	41.25	36.43	31.60	26.77	22.14	18.97	15.81	12.64	9.47
1460	1470	51.72	46.73	41.74	36.92	32.09	27.26	22.46	19.30	16.13	12.96	9.80
1470	1480	52.22	47.24	42.25	37.41	32.58	27.75	22.92	19.62	16.45	13.28	10.12
1480	1490	52.73	47.74	42.76	37.90	33.07	28.24	23.41	19.94	16.77	13.61	10.44
1490	1500	53.24	48.25	43.27	38.39	33.56	28.73	23.91	20.26	17.10	13.93	10.76

1,490 and over—Use Table 3a on page 12, and see instructions on page 9.

*See page 9 for important information about the shaded areas.

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—Semimonthly Payroll Period

(For Wages Paid on or After January 1, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
330	350	-	-	-	-	-	-	-	-	-	-	-
350	370	0.68	-	-	-	-	-	-	-	-	-	-
370	390	1.13	-	-	-	-	-	-	-	-	-	-
390	410	1.58	-	-	-	-	-	-	-	-	-	-
410	430	2.03	-	-	-	-	-	-	-	-	-	-
430	450	2.49	-	-	-	-	-	-	-	-	-	-
450	470	2.94	0.72	-	-	-	-	-	-	-	-	-
470	490	3.39	1.17	-	-	-	-	-	-	-	-	-
490	510	3.84	1.62	-	-	-	-	-	-	-	-	-
510	530	4.29	2.07	-	-	-	-	-	-	-	-	-
530	550	4.91	2.52	-	-	-	-	-	-	-	-	-
550	570	5.55	2.98	0.75	-	-	-	-	-	-	-	-
570	590	6.20	3.43	1.21	-	-	-	-	-	-	-	-
590	610	6.84	3.88	1.66	-	-	-	-	-	-	-	-
610	630	7.48	4.33	2.11	-	-	-	-	-	-	-	-
630	650	8.13	4.96	2.56	-	-	-	-	-	-	-	-
650	670	8.77	5.61	3.01	0.79	-	-	-	-	-	-	-
670	690	9.42	6.25	3.47	1.24	-	-	-	-	-	-	-
690	710	10.06	6.89	3.92	1.70	-	-	-	-	-	-	-
710	730	10.70	7.54	4.37	2.15	-	-	-	-	-	-	-
730	750	11.35	8.18	5.01	2.60	-	-	-	-	-	-	-
750	770	11.99	8.83	5.66	3.05	0.83	-	-	-	-	-	-
770	790	12.64	9.47	6.30	3.50	1.28	-	-	-	-	-	-
790	810	13.28	10.11	6.95	3.96	1.73	-	-	-	-	-	-
810	830	13.92	10.76	7.59	4.42	2.18	-	-	-	-	-	-
830	850	14.57	11.40	8.23	5.07	2.64	-	-	-	-	-	-
850	870	15.21	12.05	8.88	5.71	3.09	0.87	-	-	-	-	-
870	890	15.86	12.69	9.52	6.36	3.54	1.32	-	-	-	-	-
890	910	16.50	13.33	10.17	7.00	3.99	1.77	-	-	-	-	-
910	930	17.14	13.98	10.81	7.64	4.48	2.22	-	-	-	-	-
930	950	17.79	14.62	11.45	8.29	5.12	2.67	-	-	-	-	-
950	970	18.43	15.27	12.10	8.93	5.77	3.13	0.90	-	-	-	-
970	990	19.08	15.91	12.74	9.58	6.41	3.58	1.36	-	-	-	-
990	1010	19.72	16.55	13.39	10.22	7.05	4.03	1.81	-	-	-	-
1010	1030	20.36	17.20	14.03	10.86	7.70	4.53	2.26	-	-	-	-
1030	1050	21.01	17.84	14.67	11.51	8.34	5.18	2.71	-	-	-	-
1050	1070	21.65	18.49	15.32	12.15	8.99	5.82	3.16	0.94	-	-	-
1070	1090	22.30	19.13	15.96	12.80	9.63	6.46	3.62	1.39	-	-	-
1090	1110	22.94	19.77	16.61	13.44	10.27	7.11	4.07	1.85	-	-	-
1110	1130	23.58	20.42	17.25	14.08	10.92	7.75	4.59	2.30	-	-	-
1130	1150	24.23	21.06	17.89	14.73	11.56	8.40	5.23	2.75	0.53	-	-
1150	1170	24.87	21.71	18.54	15.37	12.21	9.04	5.87	3.20	0.98	-	-
1170	1190	25.52	22.35	19.18	16.02	12.85	9.68	6.52	3.65	1.43	-	-
1190	1210	26.16	22.99	19.83	16.66	13.49	10.33	7.16	4.11	1.88	-	-
1210	1230	26.80	23.64	20.47	17.30	14.14	10.97	7.81	4.64	2.34	-	-
1230	1250	27.45	24.28	21.11	17.95	14.78	11.62	8.45	5.28	2.79	0.57	-
1250	1270	28.09	24.93	21.76	18.59	15.43	12.26	9.09	5.93	3.24	1.02	-
1270	1290	28.74	25.57	22.40	19.24	16.07	12.90	9.74	6.57	3.69	1.47	-
1290	1310	29.38	26.21	23.05	19.88	16.71	13.55	10.38	7.22	4.14	1.92	-
1310	1330	30.31	26.86	23.69	20.52	17.36	14.19	11.03	7.86	4.69	2.37	-
1330	1350	31.30	27.50	24.33	21.17	18.00	14.84	11.67	8.50	5.34	2.83	0.60
1350	1370	32.28	28.15	24.98	21.81	18.65	15.48	12.31	9.15	5.98	3.28	1.06
1370	1390	33.26	28.79	25.62	22.46	19.29	16.12	12.96	9.79	6.63	3.73	1.51
1390	1410	34.24	29.43	26.27	23.10	19.93	16.77	13.60	10.44	7.27	4.18	1.96
1410	1430	35.22	30.40	26.91	23.74	20.58	17.41	14.25	11.08	7.91	4.75	2.41
1430	1450	36.21	31.38	27.55	24.39	21.22	18.06	14.89	11.72	8.56	5.39	2.86
1450	1470	37.19	32.36	28.20	25.03	21.87	18.70	15.53	12.37	9.20	6.04	3.32
1470	1490	38.17	33.34	28.84	25.68	22.51	19.34	16.18	13.01	9.85	6.68	3.77
1490	1510	39.15	34.32	29.50	26.32	23.15	19.99	16.82	13.66	10.49	7.32	4.22
1510	1530	40.13	35.31	30.48	26.96	23.80	20.63	17.47	14.30	11.13	7.97	4.80
1530	1550	41.12	36.29	31.46	27.61	24.44	21.28	18.11	14.94	11.78	8.61	5.45
1550	1570	42.10	37.27	32.44	28.25	25.09	21.92	18.75	15.59	12.42	9.26	6.09
1570	1590	43.08	38.25	33.42	28.90	25.73	22.56	19.40	16.23	13.07	9.90	6.73
1590	1610	44.06	39.23	34.41	29.58	26.37	23.21	20.04	16.88	13.71	10.54	7.38

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—Semimonthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2025)

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—										
1610	1630	45.04	40.22	35.39	30.56	27.02	23.85	20.69	17.52	14.35	11.19	8.02
1630	1650	46.03	41.20	36.37	31.54	27.66	24.50	21.33	18.16	15.00	11.83	8.67
1650	1670	47.01	42.18	37.35	32.52	28.31	25.14	21.97	18.81	15.64	12.48	9.31
1670	1690	47.99	43.16	38.33	33.51	28.95	25.78	22.62	19.45	16.29	13.12	9.95
1690	1710	48.97	44.14	39.32	34.49	29.66	26.43	23.26	20.10	16.93	13.76	10.60
1710	1730	49.95	45.13	40.30	35.47	30.64	27.07	23.91	20.74	17.57	14.41	11.24
1730	1750	50.94	46.11	41.28	36.45	31.62	27.72	24.55	21.38	18.22	15.05	11.89
1750	1770	51.92	47.09	42.26	37.43	32.61	28.36	25.19	22.03	18.86	15.70	12.53
1770	1790	52.90	48.07	43.24	38.42	33.59	29.00	25.84	22.67	19.51	16.34	13.17
1790	1810	53.88	49.05	44.23	39.40	34.57	29.74	26.48	23.32	20.15	16.98	13.82
1810	1830	54.86	50.04	45.21	40.38	35.55	30.72	27.13	23.96	20.79	17.63	14.46
1830	1850	55.85	51.02	46.19	41.36	36.53	31.71	27.77	24.60	21.44	18.27	15.11
1850	1870	56.83	52.00	47.17	42.34	37.52	32.69	28.41	25.25	22.08	18.92	15.75
1870	1890	57.81	52.98	48.15	43.33	38.50	33.67	29.06	25.89	22.73	19.56	16.39
1890	1910	58.79	53.96	49.14	44.31	39.48	34.65	29.82	26.54	23.37	20.20	17.04
1910	1930	59.77	54.95	50.12	45.29	40.46	35.63	30.81	27.18	24.01	20.85	17.68
1930	1950	60.76	55.93	51.10	46.27	41.44	36.62	31.79	27.82	24.66	21.49	18.33
1950	1970	61.74	56.91	52.08	47.25	42.43	37.60	32.77	28.47	25.30	22.14	18.97
1970	1990	62.72	57.89	53.06	48.24	43.41	38.58	33.75	29.11	25.95	22.78	19.61
1990	2010	63.70	58.87	54.05	49.22	44.39	39.56	34.73	29.91	26.59	23.42	20.26
2010	2030	64.68	59.86	55.03	50.20	45.37	40.54	35.72	30.89	27.23	24.07	20.90
2030	2050	65.69	60.84	56.01	51.18	46.35	41.53	36.70	31.87	27.88	24.71	21.55
2050	2070	66.70	61.82	56.99	52.16	47.34	42.51	37.68	32.85	28.52	25.36	22.19
2070	2090	67.72	62.80	57.97	53.15	48.32	43.49	38.66	33.83	29.17	26.00	22.83
2090	2110	68.73	63.78	58.96	54.13	49.30	44.47	39.64	34.82	29.99	26.64	23.48
2110	2130	69.75	64.77	59.94	55.11	50.28	45.45	40.63	35.80	30.97	27.29	24.12
2130	2150	70.76	65.77	60.92	56.09	51.26	46.44	41.61	36.78	31.95	27.93	24.77
2150	2170	71.77	66.79	61.90	57.07	52.25	47.42	42.59	37.76	32.93	28.58	25.41
2170	2190	72.79	67.80	62.88	58.06	53.23	48.40	43.57	38.74	33.92	29.22	26.05
2190	2210	73.80	68.82	63.87	59.04	54.21	49.38	44.55	39.73	34.90	30.07	26.70
2210	2230	74.82	69.83	64.85	60.02	55.19	50.36	45.54	40.71	35.88	31.05	27.34
2230	2250	75.83	70.84	65.86	61.00	56.17	51.35	46.52	41.69	36.86	32.03	27.99
2250	2270	76.84	71.86	66.87	61.98	57.16	52.33	47.50	42.67	37.84	33.02	28.63
2270	2290	77.86	72.87	67.89	62.97	58.14	53.31	48.48	43.65	38.83	34.00	29.27
2290	2310	78.87	73.89	68.90	63.95	59.12	54.29	49.46	44.64	39.81	34.98	30.15
2310	2330	79.89	74.90	69.91	64.93	60.10	55.27	50.45	45.62	40.79	35.96	31.13
2330	2350	80.90	75.91	70.93	65.94	61.08	56.26	51.43	46.60	41.77	36.94	32.12
2350	2370	81.91	76.93	71.94	66.96	62.07	57.24	52.41	47.58	42.75	37.93	33.10
2370	2390	82.93	77.94	72.96	67.97	63.05	58.22	53.39	48.56	43.74	38.91	34.08
2390	2410	83.94	78.96	73.97	68.99	64.03	59.20	54.37	49.55	44.72	39.89	35.06
2410	2430	84.96	79.97	74.98	70.00	65.01	60.18	55.36	50.53	45.70	40.87	36.04
2430	2450	85.97	80.98	76.00	71.01	66.03	61.17	56.34	51.51	46.68	41.85	37.03
2450	2470	86.98	82.00	77.01	72.03	67.04	62.15	57.32	52.49	47.66	42.84	38.01
2470	2490	88.00	83.01	78.03	73.04	68.06	63.13	58.30	53.47	48.65	43.82	38.99
2490	2510	89.01	84.03	79.04	74.06	69.07	64.11	59.28	54.46	49.63	44.80	39.97
2510	2530	90.03	85.04	80.05	75.07	70.08	65.10	60.27	55.44	50.61	45.78	40.95
2530	2550	91.08	86.05	81.07	76.08	71.10	66.11	61.25	56.42	51.59	46.76	41.94
2550	2570	92.12	87.07	82.08	77.10	72.11	67.13	62.23	57.40	52.57	47.75	42.92
2570	2590	93.17	88.08	83.10	78.11	73.13	68.14	63.21	58.38	53.56	48.73	43.90
2590	2610	94.22	89.10	84.11	79.13	74.14	69.15	64.19	59.37	54.54	49.71	44.88
2610	2630	95.26	90.12	85.12	80.14	75.15	70.17	65.18	60.35	55.52	50.69	45.86
2630	2650	96.31	91.16	86.14	81.15	76.17	71.18	66.20	61.33	56.50	51.67	46.85
2650	2670	97.35	92.21	87.15	82.17	77.18	72.20	67.21	62.31	57.48	52.66	47.83
2670	2690	98.40	93.26	88.17	83.18	78.20	73.21	68.23	63.29	58.47	53.64	48.81
2690	2710	99.45	94.30	89.18	84.20	79.21	74.22	69.24	64.28	59.45	54.62	49.79
2710	2730	100.49	95.35	90.21	85.21	80.22	75.24	70.25	65.27	60.43	55.60	50.77
2730	2750	101.54	96.39	91.25	86.22	81.24	76.25	71.27	66.28	61.41	56.58	51.76
2750	2770	102.58	97.44	92.30	87.24	82.25	77.27	72.28	67.30	62.39	57.57	52.74
2770	2790	103.63	98.49	93.34	88.25	83.27	78.28	73.30	68.31	63.38	58.55	53.72
2790	2810	104.68	99.53	94.39	89.27	84.28	79.29	74.31	69.32	64.36	59.53	54.70
2810	2830	105.72	100.58	95.44	90.29	85.29	80.31	75.32	70.34	65.35	60.51	55.68
2830	2850	106.77	101.62	96.48	91.34	86.31	81.32	76.34	71.35	66.37	61.49	56.67
2850	2870	107.81	102.67	97.53	92.39	87.32	82.34	77.35	72.37	67.38	62.48	57.65
2870	2890	108.86	103.72	98.57	93.43	88.34	83.35	78.37	73.38	68.39	63.46	58.63
2890	2910	109.91	104.76	99.62	94.48	89.35	84.36	79.38	74.39	69.41	64.44	59.61
2910	2930	110.95	105.81	100.67	95.52	90.38	85.38	80.39	75.41	70.42	65.44	60.59
2930	2950	112.00	106.85	101.71	96.57	91.43	86.39	81.41	76.42	71.44	66.45	61.58
2950	2970	113.04	107.90	102.76	97.62	92.47	87.41	82.42	77.44	72.45	67.47	62.56
2970	2990	114.09	108.95	103.80	98.66	93.52	88.42	83.44	78.45	73.46	68.48	63.54
2990	3010	115.14	109.99	104.85	99.71	94.56	89.43	84.45	79.46	74.48	69.49	64.52

2,990 and over—Use Table 3b on page 12, and see instructions on page 9.

*See page 9 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, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
290	310	0.54	-	-	-	-	-	-	-	-	-	-
310	330	0.99	-	-	-	-	-	-	-	-	-	-
330	350	1.45	-	-	-	-	-	-	-	-	-	-
350	370	1.90	-	-	-	-	-	-	-	-	-	-
370	390	2.35	-	-	-	-	-	-	-	-	-	-
390	410	2.80	-	-	-	-	-	-	-	-	-	-
410	430	3.25	-	-	-	-	-	-	-	-	-	-
430	450	3.71	-	-	-	-	-	-	-	-	-	-
450	470	4.16	-	-	-	-	-	-	-	-	-	-
470	490	4.61	-	-	-	-	-	-	-	-	-	-
490	510	5.06	0.62	-	-	-	-	-	-	-	-	-
510	530	5.51	1.07	-	-	-	-	-	-	-	-	-
530	550	5.97	1.52	-	-	-	-	-	-	-	-	-
550	570	6.61	1.97	-	-	-	-	-	-	-	-	-
570	590	7.26	2.43	-	-	-	-	-	-	-	-	-
590	610	7.90	2.88	-	-	-	-	-	-	-	-	-
610	630	8.55	3.33	-	-	-	-	-	-	-	-	-
630	650	9.19	3.78	-	-	-	-	-	-	-	-	-
650	670	9.83	4.23	-	-	-	-	-	-	-	-	-
670	690	10.48	4.69	-	-	-	-	-	-	-	-	-
690	710	11.12	5.14	0.69	-	-	-	-	-	-	-	-
710	730	11.77	5.59	1.14	-	-	-	-	-	-	-	-
730	750	12.41	6.08	1.60	-	-	-	-	-	-	-	-
750	770	13.05	6.72	2.05	-	-	-	-	-	-	-	-
770	790	13.70	7.37	2.50	-	-	-	-	-	-	-	-
790	810	14.34	8.01	2.95	-	-	-	-	-	-	-	-
810	830	14.99	8.65	3.40	-	-	-	-	-	-	-	-
830	850	15.63	9.30	3.86	-	-	-	-	-	-	-	-
850	870	16.27	9.94	4.31	-	-	-	-	-	-	-	-
870	890	16.92	10.59	4.76	-	-	-	-	-	-	-	-
890	910	17.56	11.23	5.21	0.77	-	-	-	-	-	-	-
910	930	18.21	11.87	5.66	1.22	-	-	-	-	-	-	-
930	950	18.85	12.52	6.18	1.67	-	-	-	-	-	-	-
950	970	19.49	13.16	6.83	2.12	-	-	-	-	-	-	-
970	990	20.14	13.81	7.47	2.58	-	-	-	-	-	-	-
990	1010	20.78	14.45	8.12	3.03	-	-	-	-	-	-	-
1010	1030	21.43	15.09	8.76	3.48	-	-	-	-	-	-	-
1030	1050	22.07	15.74	9.40	3.93	-	-	-	-	-	-	-
1050	1070	22.71	16.38	10.05	4.38	-	-	-	-	-	-	-
1070	1090	23.36	17.03	10.69	4.84	-	-	-	-	-	-	-
1090	1110	24.00	17.67	11.34	5.29	0.84	-	-	-	-	-	-
1110	1130	24.65	18.31	11.98	5.74	1.30	-	-	-	-	-	-
1130	1150	25.29	18.96	12.62	6.29	1.75	-	-	-	-	-	-
1150	1170	25.93	19.60	13.27	6.94	2.20	-	-	-	-	-	-
1170	1190	26.58	20.25	13.91	7.58	2.65	-	-	-	-	-	-
1190	1210	27.22	20.89	14.56	8.22	3.10	-	-	-	-	-	-
1210	1230	27.87	21.53	15.20	8.87	3.56	-	-	-	-	-	-
1230	1250	28.51	22.18	15.84	9.51	4.01	-	-	-	-	-	-
1250	1270	29.15	22.82	16.49	10.16	4.46	-	-	-	-	-	-
1270	1290	29.80	23.47	17.13	10.80	4.91	-	-	-	-	-	-
1290	1310	30.44	24.11	17.78	11.44	5.36	0.92	-	-	-	-	-
1310	1330	31.09	24.75	18.42	12.09	5.82	1.37	-	-	-	-	-
1330	1350	31.73	25.40	19.06	12.73	6.40	1.82	-	-	-	-	-
1350	1370	32.37	26.04	19.71	13.38	7.04	2.27	-	-	-	-	-
1370	1390	33.02	26.69	20.35	14.02	7.69	2.73	-	-	-	-	-
1390	1410	33.66	27.33	21.00	14.66	8.33	3.18	-	-	-	-	-
1410	1430	34.31	27.97	21.64	15.31	8.97	3.63	-	-	-	-	-
1430	1450	34.95	28.62	22.28	15.95	9.62	4.08	-	-	-	-	-
1450	1470	35.59	29.26	22.93	16.60	10.26	4.53	-	-	-	-	-
1470	1490	36.24	29.91	23.57	17.24	10.91	4.99	0.54	-	-	-	-
1490	1510	36.88	30.55	24.22	17.88	11.55	5.44	0.99	-	-	-	-
1510	1530	37.53	31.19	24.86	18.53	12.19	5.89	1.45	-	-	-	-
1530	1550	38.17	31.84	25.50	19.17	12.84	6.51	1.90	-	-	-	-
1550	1570	38.81	32.48	26.15	19.82	13.48	7.15	2.35	-	-	-	-
1570	1590	39.46	33.13	26.79	20.46	14.13	7.79	2.80	-	-	-	-

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Monthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2025)

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—										
1590	1610	40.10	33.77	27.44	21.10	14.77	8.44	3.25	-	-	-	-
1610	1630	40.75	34.41	28.08	21.75	15.41	9.08	3.71	-	-	-	-
1630	1650	41.39	35.06	28.72	22.39	16.06	9.73	4.16	-	-	-	-
1650	1670	42.03	35.70	29.37	23.04	16.70	10.37	4.61	-	-	-	-
1670	1690	42.68	36.35	30.01	23.68	17.35	11.01	5.06	0.62	-	-	-
1690	1710	43.32	36.99	30.66	24.32	17.99	11.66	5.51	1.07	-	-	-
1710	1730	43.97	37.63	31.30	24.97	18.63	12.30	5.97	1.52	-	-	-
1730	1750	44.61	38.28	31.94	25.61	19.28	12.95	6.61	1.97	-	-	-
1750	1770	45.35	38.92	32.59	26.26	19.92	13.59	7.26	2.43	-	-	-
1770	1790	46.34	39.57	33.23	26.90	20.57	14.23	7.90	2.88	-	-	-
1790	1810	47.32	40.21	33.88	27.54	21.21	14.88	8.55	3.33	-	-	-
1810	1830	48.30	40.85	34.52	28.19	21.85	15.52	9.19	3.78	-	-	-
1830	1850	49.28	41.50	35.16	28.83	22.50	16.17	9.83	4.23	-	-	-
1850	1870	50.26	42.14	35.81	29.48	23.14	16.81	10.48	4.69	-	-	-
1870	1890	51.25	42.79	36.45	30.12	23.79	17.45	11.12	5.14	0.69	-	-
1890	1910	52.23	43.43	37.10	30.76	24.43	18.10	11.77	5.59	1.14	-	-
1910	1930	53.21	44.07	37.74	31.41	25.07	18.74	12.41	6.08	1.60	-	-
1930	1950	54.19	44.72	38.38	32.05	25.72	19.39	13.05	6.72	2.05	-	-
1950	1970	55.17	45.52	39.03	32.70	26.36	20.03	13.70	7.36	2.50	-	-
1970	1990	56.16	46.50	39.67	33.34	27.01	20.67	14.34	8.01	2.95	-	-
1990	2010	57.14	47.48	40.32	33.98	27.65	21.32	14.99	8.65	3.40	-	-
2010	2030	58.12	48.46	40.96	34.63	28.29	21.96	15.63	9.30	3.86	-	-
2030	2050	59.10	49.45	41.60	35.27	28.94	22.61	16.27	9.94	4.31	-	-
2050	2070	60.08	50.43	42.25	35.92	29.58	23.25	16.92	10.58	4.76	-	-
2070	2090	61.07	51.41	42.89	36.56	30.23	23.89	17.56	11.23	5.21	0.77	-
2090	2110	62.05	52.39	43.54	37.20	30.87	24.54	18.21	11.87	5.66	1.22	-
2110	2130	63.03	53.37	44.18	37.85	31.51	25.18	18.85	12.52	6.18	1.67	-
2130	2150	64.01	54.36	44.82	38.49	32.16	25.83	19.49	13.16	6.83	2.12	-
2150	2170	64.99	55.34	45.68	39.14	32.80	26.47	20.14	13.80	7.47	2.58	-
2170	2190	65.98	56.32	46.66	39.78	33.45	27.11	20.78	14.45	8.12	3.03	-
2190	2210	66.96	57.30	47.65	40.42	34.09	27.76	21.43	15.09	8.76	3.48	-
2210	2230	67.94	58.28	48.63	41.07	34.73	28.40	22.07	15.74	9.40	3.93	-
2230	2250	68.92	59.27	49.61	41.71	35.38	29.05	22.71	16.38	10.05	4.38	-
2250	2270	69.90	60.25	50.59	42.36	36.02	29.69	23.36	17.02	10.69	4.84	-
2270	2290	70.89	61.23	51.57	43.00	36.67	30.33	24.00	17.67	11.34	5.29	0.84
2290	2310	71.87	62.21	52.56	43.64	37.31	30.98	24.65	18.31	11.98	5.74	1.29
2310	2330	72.85	63.19	53.54	44.29	37.95	31.62	25.29	18.96	12.62	6.29	1.75
2330	2350	73.83	64.18	54.52	44.93	38.60	32.27	25.93	19.60	13.27	6.94	2.20
2350	2370	74.81	65.16	55.50	45.85	39.24	32.91	26.58	20.24	13.91	7.58	2.65
2370	2390	75.80	66.14	56.48	46.83	39.89	33.55	27.22	20.89	14.56	8.22	3.10
2390	2410	76.78	67.12	57.47	47.81	40.53	34.20	27.87	21.53	15.20	8.87	3.55
2410	2430	77.76	68.10	58.45	48.79	41.17	34.84	28.51	22.18	15.84	9.51	4.01
2430	2450	78.74	69.09	59.43	49.77	41.82	35.49	29.15	22.82	16.49	10.16	4.46
2450	2470	79.72	70.07	60.41	50.76	42.46	36.13	29.80	23.46	17.13	10.80	4.91
2470	2490	80.71	71.05	61.39	51.74	43.11	36.77	30.44	24.11	17.78	11.44	5.36
2490	2510	81.69	72.03	62.38	52.72	43.75	37.42	31.09	24.75	18.42	12.09	5.81
2510	2530	82.67	73.01	63.36	53.70	44.39	38.06	31.73	25.40	19.06	12.73	6.40
2530	2550	83.65	74.00	64.34	54.68	45.04	38.71	32.37	26.04	19.71	13.38	7.04
2550	2570	84.66	74.98	65.32	55.67	46.01	39.35	33.02	26.68	20.35	14.02	7.69
2570	2590	85.68	75.96	66.30	56.65	46.99	39.99	33.66	27.33	21.00	14.66	8.33
2590	2610	86.69	76.94	67.29	57.63	47.97	40.64	34.31	27.97	21.64	15.31	8.97
2610	2630	87.70	77.92	68.27	58.61	48.95	41.28	34.95	28.62	22.28	15.95	9.62
2630	2650	88.72	78.91	69.25	59.59	49.94	41.93	35.59	29.26	22.93	16.60	10.26
2650	2670	89.73	79.89	70.23	60.58	50.92	42.57	36.24	29.90	23.57	17.24	10.91
2670	2690	90.75	80.87	71.21	61.56	51.90	43.21	36.88	30.55	24.22	17.88	11.55
2690	2710	91.76	81.85	72.20	62.54	52.88	43.86	37.53	31.19	24.86	18.53	12.19
2710	2730	92.77	82.83	73.18	63.52	53.86	44.50	38.17	31.84	25.50	19.17	12.84
2730	2750	93.79	83.82	74.16	64.50	54.85	45.19	38.81	32.48	26.15	19.82	13.48
2750	2770	94.80	84.83	75.14	65.49	55.83	46.17	39.46	33.12	26.79	20.46	14.13
2770	2790	95.82	85.84	76.12	66.47	56.81	47.15	40.10	33.77	27.44	21.10	14.77
2790	2810	96.83	86.86	77.11	67.45	57.79	48.14	40.75	34.41	28.08	21.75	15.41
2810	2830	97.84	87.87	78.09	68.43	58.77	49.12	41.39	35.06	28.72	22.39	16.06
2830	2850	98.86	88.89	79.07	69.41	59.76	50.10	42.03	35.70	29.37	23.04	16.70
2850	2870	99.87	89.90	80.05	70.40	60.74	51.08	42.68	36.34	30.01	23.68	17.35
2870	2890	100.89	90.91	81.03	71.38	61.72	52.06	43.32	36.99	30.66	24.32	17.99
2890	2910	101.90	91.93	82.02	72.36	62.70	53.05	43.97	37.63	31.30	24.97	18.63
2910	2930	102.91	92.94	83.00	73.34	63.68	54.03	44.61	38.28	31.94	25.61	19.28
2930	2950	103.93	93.96	83.99	74.32	64.67	55.01	45.35	38.92	32.59	26.26	19.92
2950	2970	104.94	94.97	85.00	75.31	65.65	55.99	46.34	39.56	33.23	26.90	20.57
2970	2990	105.96	95.98	86.01	76.29	66.63	56.97	47.32	40.21	33.88	27.54	21.21

2,970 and over—Use Table 4a on page 12, and see instructions on page 9.

*See page 9 for important information about the shaded areas.

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

(For Wages Paid on or After January 1, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
645	675	-	-	-	-	-	-	-	-	-	-	-
675	705	0.70	-	-	-	-	-	-	-	-	-	-
705	735	1.38	-	-	-	-	-	-	-	-	-	-
735	765	2.06	-	-	-	-	-	-	-	-	-	-
765	795	2.73	-	-	-	-	-	-	-	-	-	-
795	825	3.41	-	-	-	-	-	-	-	-	-	-
825	855	4.09	-	-	-	-	-	-	-	-	-	-
855	885	4.77	-	-	-	-	-	-	-	-	-	-
885	915	5.45	1.00	-	-	-	-	-	-	-	-	-
915	945	6.12	1.68	-	-	-	-	-	-	-	-	-
945	975	6.80	2.36	-	-	-	-	-	-	-	-	-
975	1005	7.48	3.04	-	-	-	-	-	-	-	-	-
1005	1035	8.16	3.71	-	-	-	-	-	-	-	-	-
1035	1065	8.87	4.39	-	-	-	-	-	-	-	-	-
1065	1095	9.83	5.07	0.63								
1095	1125	10.80	5.75	1.30								
1125	1155	11.76	6.43	1.98								
1155	1185	12.73	7.10	2.66								
1185	1215	13.70	7.78	3.34								
1215	1245	14.66	8.46	4.02								
1245	1275	15.63	9.30	4.69								
1275	1305	16.59	10.26	5.37	0.93							
1305	1335	17.56	11.23	6.05	1.60							
1335	1365	18.53	12.19	6.73	2.28							
1365	1395	19.49	13.16	7.41	2.96							
1395	1425	20.46	14.13	8.08	3.64							
1425	1455	21.42	15.09	8.76	4.32							
1455	1485	22.39	16.06	9.73	4.99	0.55						
1485	1515	23.36	17.02	10.69	5.67	1.23						
1515	1545	24.32	17.99	11.66	6.35	1.91						
1545	1575	25.29	18.96	12.62	7.03	2.58						
1575	1605	26.25	19.92	13.59	7.71	3.26						
1605	1635	27.22	20.89	14.56	8.38	3.94						
1635	1665	28.19	21.85	15.52	9.19	4.62						
1665	1695	29.15	22.82	16.49	10.15	5.30	0.85					
1695	1725	30.12	23.79	17.45	11.12	5.97	1.53					
1725	1755	31.08	24.75	18.42	12.09	6.65	2.21					
1755	1785	32.05	25.72	19.39	13.05	7.33	2.88					
1785	1815	33.02	26.68	20.35	14.02	8.01	3.56					
1815	1845	33.98	27.65	21.32	14.98	8.69	4.24					
1845	1875	34.95	28.62	22.28	15.95	9.62	4.92					
1875	1905	35.91	29.58	23.25	16.92	10.58	5.60	1.15				
1905	1935	36.88	30.55	24.22	17.88	11.55	6.27	1.83				
1935	1965	37.85	31.51	25.18	18.85	12.52	6.95	2.51				
1965	1995	38.81	32.48	26.15	19.81	13.48	7.63	3.19				
1995	2025	39.78	33.45	27.11	20.78	14.45	8.31	3.86				
2025	2055	40.74	34.41	28.08	21.75	15.41	9.08	4.54				
2055	2085	41.71	35.38	29.05	22.71	16.38	10.05	5.22	0.78			
2085	2115	42.68	36.34	30.01	23.68	17.35	11.01	5.90	1.45			
2115	2145	43.64	37.31	30.98	24.64	18.31	11.98	6.58	2.13			
2145	2175	44.61	38.28	31.94	25.61	19.28	12.94	7.25	2.81			
2175	2205	45.57	39.24	32.91	26.58	20.24	13.91	7.93	3.49			
2205	2235	46.54	40.21	33.88	27.54	21.21	14.88	8.61	4.17			
2235	2265	47.51	41.17	34.84	28.51	22.18	15.84	9.51	4.84			
2265	2295	48.47	42.14	35.81	29.47	23.14	16.81	10.48	5.52	1.08		
2295	2325	49.44	43.11	36.77	30.44	24.11	17.77	11.44	6.20	1.75		
2325	2355	50.40	44.07	37.74	31.41	25.07	18.74	12.41	6.88	2.43		
2355	2385	51.37	45.04	38.71	32.37	26.04	19.71	13.37	7.56	3.11		
2385	2415	52.34	46.00	39.67	33.34	27.01	20.67	14.34	8.23	3.79		
2415	2445	53.30	46.97	40.64	34.30	27.97	21.64	15.31	8.97	4.47		
2445	2475	54.27	47.94	41.60	35.27	28.94	22.60	16.27	9.94	5.14	0.70	
2475	2505	55.23	48.90	42.57	36.24	29.90	23.57	17.24	10.91	5.82	1.38	
2505	2535	56.20	49.87	43.54	37.20	30.87	24.54	18.20	11.87	6.50	2.06	

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—Monthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2025)

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—												
2535	2565	57.17	50.83	44.50	38.17	31.84	25.50	19.17	12.84	7.18	2.73	-
2565	2595	58.13	51.80	45.47	39.13	32.80	26.47	20.14	13.80	7.86	3.41	-
2595	2625	59.17	52.77	46.43	40.10	33.77	27.43	21.10	14.77	8.53	4.09	-
2625	2655	60.64	53.73	47.40	41.07	34.73	28.40	22.07	15.74	9.40	4.77	-
2655	2685	62.11	54.70	48.37	42.03	35.70	29.37	23.03	16.70	10.37	5.45	1.00
2685	2715	63.59	55.66	49.33	43.00	36.67	30.33	24.00	17.67	11.33	6.12	1.68
2715	2745	65.06	56.63	50.30	43.96	37.63	31.30	24.97	18.63	12.30	6.80	2.36
2745	2775	66.53	57.60	51.26	44.93	38.60	32.26	25.93	19.60	13.27	7.48	3.04
2775	2805	68.00	58.56	52.23	45.90	39.56	33.23	26.90	20.57	14.23	8.16	3.71
2805	2835	69.48	59.82	53.20	46.86	40.53	34.20	27.86	21.53	15.20	8.87	4.39
2835	2865	70.95	61.29	54.16	47.83	41.50	35.16	28.83	22.50	16.16	9.83	5.07
2865	2895	72.42	62.77	55.13	48.79	42.46	36.13	29.80	23.46	17.13	10.80	5.75
2895	2925	73.90	64.24	56.09	49.76	43.43	37.09	30.76	24.43	18.10	11.76	6.43
2925	2955	75.37	65.71	57.06	50.73	44.39	38.06	31.73	25.40	19.06	12.73	7.10
2955	2985	76.84	67.19	58.03	51.69	45.36	39.03	32.69	26.36	20.03	13.70	7.78
2985	3015	78.32	68.66	59.00	52.66	46.33	39.99	33.66	27.33	20.99	14.66	8.46
3015	3045	79.79	70.13	60.48	53.62	47.29	40.96	34.63	28.29	21.96	15.63	9.29
3045	3075	81.26	71.60	61.95	54.59	48.26	41.92	35.59	29.26	22.93	16.59	10.26
3075	3105	82.73	73.08	63.42	55.56	49.22	42.89	36.56	30.23	23.89	17.56	11.23
3105	3135	84.21	74.55	64.89	56.52	50.19	43.86	37.52	31.19	24.86	18.53	12.19
3135	3165	85.68	76.02	66.37	57.49	51.16	44.82	38.49	32.16	25.82	19.49	13.16
3165	3195	87.15	77.50	67.84	58.45	52.12	45.79	39.46	33.12	26.79	20.46	14.12
3195	3225	88.63	78.97	69.31	59.66	53.09	46.75	40.42	34.09	27.76	21.42	15.09
3225	3255	90.10	80.44	70.79	61.13	54.05	47.72	41.39	35.06	28.72	22.39	16.06
3255	3285	91.57	81.92	72.26	62.60	55.02	48.69	42.35	36.02	29.69	23.36	17.02
3285	3315	93.05	83.39	73.73	64.08	55.99	49.65	43.32	36.99	30.65	24.32	17.99
3315	3345	94.52	84.86	75.21	65.55	56.95	50.62	44.29	37.95	31.62	25.29	18.95
3345	3375	95.99	86.33	76.68	67.02	57.92	51.58	45.25	38.92	32.59	26.25	19.92
3375	3405	97.46	87.81	78.15	68.49	58.88	52.55	46.22	39.89	33.55	27.22	20.89
3405	3435	98.94	89.28	79.62	69.97	60.31	53.52	47.18	40.85	34.52	28.19	21.85
3435	3465	100.41	90.75	81.10	71.44	61.78	54.48	48.15	41.82	35.48	29.15	22.82
3465	3495	101.88	92.23	82.57	72.91	63.26	55.45	49.12	42.78	36.45	30.12	23.78
3495	3525	103.36	93.70	84.04	74.39	64.73	56.41	50.08	43.75	37.42	31.08	24.75
3525	3555	104.83	95.17	85.52	75.86	66.20	57.38	51.05	44.72	38.38	32.05	25.72
3555	3585	106.30	96.65	86.99	77.33	67.68	58.35	52.01	45.68	39.35	33.02	26.68
3585	3615	107.78	98.12	88.46	78.81	69.15	59.49	52.98	46.65	40.31	33.98	27.65
3615	3645	109.25	99.59	89.94	80.28	70.62	60.97	53.95	47.61	41.28	34.95	28.61
3645	3675	110.72	101.06	91.41	81.75	72.10	62.44	54.91	48.58	42.25	35.91	29.58
3675	3705	112.19	102.54	92.88	83.22	73.57	63.91	55.88	49.55	43.21	36.88	30.55
3705	3735	113.67	104.01	94.35	84.70	75.04	65.38	56.84	50.51	44.18	37.85	31.51
3735	3765	115.14	105.48	95.83	86.17	76.51	66.86	57.81	51.48	45.14	38.81	32.48
3765	3795	116.61	106.96	97.30	87.64	77.99	68.33	58.78	52.44	46.11	39.78	33.44
3795	3825	118.09	108.43	98.77	89.12	79.46	69.80	60.15	53.41	47.08	40.74	34.41
3825	3855	119.56	109.90	100.25	90.59	80.93	71.28	61.62	54.38	48.04	41.71	35.38
3855	3885	121.03	111.38	101.72	92.06	82.41	72.75	63.09	55.34	49.01	42.68	36.34
3885	3915	122.51	112.85	103.19	93.54	83.88	74.22	64.57	56.31	49.97	43.64	37.31
3915	3945	123.98	114.32	104.67	95.01	85.35	75.70	66.04	57.27	50.94	44.61	38.27
3945	3975	125.45	115.79	106.14	96.48	86.83	77.17	67.51	58.24	51.91	45.57	39.24
3975	4005	126.92	117.27	107.61	97.95	88.30	78.64	68.99	59.33	52.87	46.54	40.21
4005	4035	128.40	118.74	109.08	99.43	89.77	80.11	70.46	60.80	53.84	47.51	41.17
4035	4065	129.87	120.21	110.56	100.90	91.24	81.59	71.93	62.27	54.80	48.47	42.14
4065	4095	131.39	121.69	112.03	102.37	92.72	83.06	73.40	63.75	55.77	49.44	43.10
4095	4125	132.91	123.16	113.50	103.85	94.19	84.53	74.88	65.22	56.74	50.40	44.07
4125	4155	134.43	124.63	114.98	105.32	95.66	86.01	76.35	66.69	57.70	51.37	45.04
4155	4185	135.95	126.11	116.45	106.79	97.14	87.48	77.82	68.17	58.67	52.34	46.00
4185	4215	137.47	127.58	117.92	108.27	98.61	88.95	79.30	69.64	59.98	53.30	46.97
4215	4245	138.99	129.05	119.40	109.74	100.08	90.43	80.77	71.11	61.46	54.27	47.93
4245	4275	140.51	130.54	120.87	111.21	101.56	91.90	82.24	72.59	62.93	55.23	48.90
4275	4305	142.04	132.06	122.34	112.68	103.03	93.37	83.72	74.06	64.40	56.20	49.87
4305	4335	143.56	133.59	123.81	114.16	104.50	94.84	85.19	75.53	65.88	57.17	50.83
4335	4365	145.08	135.11	125.29	115.63	105.97	96.32	86.66	77.00	67.35	58.13	51.80
4365	4395	146.60	136.63	126.76	117.10	107.45	97.79	88.13	78.48	68.82	59.16	52.76
4395	4425	148.12	138.15	128.23	118.58	108.92	99.26	89.61	79.95	70.29	60.64	53.73
4425	4455	149.64	139.67	129.71	120.05	110.39	100.74	91.08	81.42	71.77	62.11	54.70
4455	4485	151.16	141.19	131.22	121.52	111.87	102.21	92.55	82.90	73.24	63.58	55.66
4485	4515	152.68	142.71	132.74	123.00	113.34	103.68	94.03	84.37	74.71	65.06	56.63
4515	4545	154.20	144.23	134.26	124.47	114.81	105.16	95.50	85.84	76.19	66.53	57.59
4545	4575	155.72	145.75	135.78	125.94	116.29	106.63	96.97	87.32	77.66	68.00	58.56
4575	4605	157.25	147.27	137.30	127.41	117.76	108.10	98.45	88.79	79.13	69.48	59.82
4605	4635	158.77	148.80	138.82	128.89	119.23	109.57	99.92	90.26	80.61	70.95	61.29

4,605 and over—Use Table 4b on page 12, and see instructions on page 9.

*See page 9 for important information about the shaded areas.

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Daily Payroll Period

(For Wages Paid on or After January 1, 2025)

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	0.51	-	-	-	-	-	-	-	-	-	-
35	40	0.67	-	-	-	-	-	-	-	-	-	-
40	45	0.83	0.54	-	-	-	-	-	-	-	-	-
45	50	0.99	0.70	-	-	-	-	-	-	-	-	-
50	55	1.16	0.86	0.57	-	-	-	-	-	-	-	-
55	60	1.32	1.02	0.73	-	-	-	-	-	-	-	-
60	65	1.48	1.19	0.89	0.60	-	-	-	-	-	-	-
65	70	1.64	1.35	1.05	0.76	-	-	-	-	-	-	-
70	75	1.80	1.51	1.21	0.92	0.63	-	-	-	-	-	-
75	80	1.96	1.67	1.38	1.08	0.79	0.50	-	-	-	-	-
80	85	2.14	1.83	1.54	1.24	0.95	0.66	-	-	-	-	-
85	90	2.39	1.99	1.70	1.41	1.11	0.82	0.53	-	-	-	-
90	95	2.63	2.19	1.86	1.57	1.27	0.98	0.69	-	-	-	-
95	100	2.88	2.43	2.02	1.73	1.43	1.14	0.85	0.56	-	-	-
100	105	3.13	2.68	2.23	1.89	1.60	1.30	1.01	0.72	-	-	-
105	110	3.37	2.93	2.48	2.05	1.76	1.46	1.17	0.88	0.59	-	-
110	115	3.62	3.17	2.72	2.28	1.92	1.63	1.33	1.04	0.75	-	-
115	120	3.87	3.42	2.97	2.52	2.08	1.79	1.49	1.20	0.91	0.62	-
120	125	4.12	3.66	3.22	2.77	2.32	1.95	1.66	1.36	1.07	0.78	-
125	130	4.37	3.91	3.46	3.02	2.57	2.12	1.82	1.52	1.23	0.94	0.65
130	135	4.63	4.17	3.71	3.26	2.82	2.37	1.98	1.68	1.39	1.10	0.81
135	140	4.88	4.42	3.96	3.51	3.06	2.62	2.17	1.85	1.55	1.26	0.97
140	145	5.13	4.67	4.21	3.75	3.31	2.86	2.41	2.01	1.71	1.42	1.13
145	150	5.39	4.93	4.47	4.01	3.55	3.11	2.66	2.21	1.88	1.58	1.29
150	155	5.64	5.18	4.72	4.26	3.80	3.35	2.91	2.46	2.04	1.74	1.45
155	160	5.90	5.43	4.97	4.51	4.05	3.60	3.15	2.71	2.26	1.91	1.61
160	165	6.17	5.69	5.23	4.77	4.31	3.85	3.40	2.95	2.51	2.07	1.77
165	170	6.43	5.95	5.48	5.02	4.56	4.10	3.64	3.20	2.75	2.30	1.93
170	175	6.69	6.21	5.74	5.27	4.81	4.35	3.89	3.44	3.00	2.55	2.10
175	180	6.95	6.48	6.00	5.53	5.07	4.61	4.15	3.69	3.24	2.80	2.35
180	185	7.21	6.74	6.26	5.79	5.32	4.86	4.40	3.94	3.49	3.04	2.60
185	190	7.47	7.00	6.52	6.05	5.57	5.11	4.65	4.19	3.73	3.29	2.84
190	195	7.74	7.26	6.79	6.31	5.84	5.37	4.91	4.45	3.99	3.53	3.09
195	200	8.00	7.52	7.05	6.57	6.10	5.62	5.16	4.70	4.24	3.78	3.33
200	205	8.26	7.78	7.31	6.83	6.36	5.88	5.41	4.95	4.49	4.03	3.58
205	210	8.52	8.04	7.57	7.09	6.62	6.15	5.67	5.21	4.75	4.29	3.82
210	215	8.78	8.31	7.83	7.36	6.88	6.41	5.93	5.46	5.00	4.54	4.08
215	220	9.04	8.57	8.09	7.62	7.14	6.67	6.19	5.72	5.25	4.79	4.33
220	225	9.30	8.83	8.35	7.88	7.40	6.93	6.45	5.98	5.50	5.05	4.59
225	230	9.57	9.09	8.62	8.14	7.67	7.19	6.72	6.24	5.77	5.30	4.84
230	235	9.83	9.35	8.88	8.40	7.93	7.45	6.98	6.50	6.03	5.55	5.09
235	240	10.09	9.61	9.14	8.66	8.19	7.71	7.24	6.76	6.29	5.81	5.35
240	245	10.35	9.88	9.40	8.93	8.45	7.98	7.50	7.03	6.55	6.08	5.60
245	250	10.61	10.14	9.66	9.19	8.71	8.24	7.76	7.29	6.81	6.34	5.86
250	255	10.87	10.40	9.92	9.45	8.97	8.50	8.02	7.55	7.07	6.60	6.12
255	260	11.13	10.66	10.18	9.71	9.24	8.76	8.29	7.81	7.34	6.86	6.39
260	265	11.40	10.92	10.45	9.97	9.50	9.02	8.55	8.07	7.60	7.12	6.65
265	270	11.66	11.18	10.71	10.23	9.76	9.28	8.81	8.33	7.86	7.38	6.91
270	275	11.92	11.44	10.97	10.49	10.02	9.54	9.07	8.59	8.12	7.65	7.17
275	280	12.18	11.71	11.23	10.76	10.28	9.81	9.33	8.86	8.38	7.91	7.43
280	285	12.44	11.97	11.49	11.02	10.54	10.07	9.59	9.12	8.64	8.17	7.69
285	290	12.71	12.23	11.75	11.28	10.80	10.33	9.85	9.38	8.90	8.43	7.95
290	295	12.98	12.49	12.02	11.54	11.07	10.59	10.12	9.64	9.17	8.69	8.22
295	300	13.25	12.76	12.28	11.80	11.33	10.85	10.38	9.90	9.43	8.95	8.48
300	305	13.52	13.03	12.54	12.06	11.59	11.11	10.64	10.16	9.69	9.21	8.74
305	310	13.79	13.30	12.81	12.32	11.85	11.38	10.90	10.43	9.95	9.48	9.00
310	315	14.06	13.57	13.08	12.59	12.11	11.64	11.16	10.69	10.21	9.74	9.26
315	320	14.32	13.84	13.35	12.86	12.37	11.90	11.42	10.95	10.47	10.00	9.52
320	325	14.59	14.10	13.62	13.13	12.64	12.16	11.68	11.21	10.73	10.26	9.79
325	330	14.86	14.37	13.89	13.40	12.91	12.42	11.95	11.47	11.00	10.52	10.05
330	335	15.13	14.64	14.15	13.67	13.18	12.69	12.21	11.73	11.26	10.78	10.31
335	340	15.40	14.91	14.42	13.93	13.45	12.96	12.47	11.99	11.52	11.04	10.57
340	345	15.67	15.18	14.69	14.20	13.72	13.23	12.74	12.26	11.78	11.31	10.83
345	350	15.93	15.45	14.96	14.47	13.98	13.50	13.01	12.52	12.04	11.57	11.09
350	355	16.20	15.72	15.23	14.74	14.25	13.77	13.28	12.79	12.30	11.83	11.35
355	360	16.47	15.98	15.50	15.01	14.52	14.03	13.55	13.06	12.57	12.09	11.62
360	365	16.74	16.25	15.77	15.28	14.79	14.30	13.81	13.33	12.84	12.35	11.88
365	370	17.01	16.52	16.03	15.55	15.06	14.57	14.08	13.60	13.11	12.62	12.14

365 and over— Use Table 8a on page 13, and see instructions on page 9.

Nebraska Income Tax Withholding Wage Bracket Table*
Married Persons — Daily Payroll Period
(For Wages Paid on or After January 1, 2025)

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	-	-	-	-	-	-	-	-	-	-	-
50	55	0.55	-	-	-	-	-	-	-	-	-	-
55	60	0.72	-	-	-	-	-	-	-	-	-	-
60	65	0.88	0.58	-	-	-	-	-	-	-	-	-
65	70	1.04	0.75	-	-	-	-	-	-	-	-	-
70	75	1.20	0.91	0.61	-	-	-	-	-	-	-	-
75	80	1.36	1.07	0.78	-	-	-	-	-	-	-	-
80	85	1.52	1.23	0.94	0.64	-	-	-	-	-	-	-
85	90	1.68	1.39	1.10	0.80	0.51	-	-	-	-	-	-
90	95	1.84	1.55	1.26	0.97	0.67	-	-	-	-	-	-
95	100	2.00	1.71	1.42	1.13	0.83	0.54	-	-	-	-	-
100	105	2.16	1.87	1.58	1.29	1.00	0.70	-	-	-	-	-
105	110	2.33	2.03	1.74	1.45	1.16	0.86	0.57	-	-	-	-
110	115	2.49	2.19	1.90	1.61	1.32	1.03	0.73	-	-	-	-
115	120	2.65	2.36	2.06	1.77	1.48	1.19	0.89	0.60	-	-	-
120	125	2.85	2.52	2.22	1.93	1.64	1.35	1.05	0.76	-	-	-
125	130	3.10	2.68	2.39	2.09	1.80	1.51	1.22	0.92	0.63	-	-
130	135	3.34	2.90	2.55	2.25	1.96	1.67	1.38	1.08	0.79	0.50	-
135	140	3.59	3.14	2.71	2.41	2.12	1.83	1.54	1.25	0.95	0.66	-
140	145	3.83	3.39	2.94	2.58	2.28	1.99	1.70	1.41	1.11	0.82	0.53
145	150	4.08	3.63	3.19	2.74	2.44	2.15	1.86	1.57	1.27	0.98	0.69
150	155	4.33	3.88	3.43	2.99	2.61	2.31	2.02	1.73	1.44	1.14	0.85
155	160	4.57	4.13	3.68	3.23	2.79	2.47	2.18	1.89	1.60	1.30	1.01
160	165	4.82	4.37	3.93	3.48	3.03	2.64	2.34	2.05	1.76	1.47	1.17
165	170	5.06	4.62	4.17	3.72	3.28	2.83	2.50	2.21	1.92	1.63	1.33
170	175	5.31	4.86	4.42	3.97	3.52	3.08	2.66	2.37	2.08	1.79	1.50
175	180	5.55	5.11	4.66	4.22	3.77	3.32	2.88	2.53	2.24	1.95	1.66
180	185	5.80	5.35	4.91	4.46	4.02	3.57	3.12	2.69	2.40	2.11	1.82
185	190	6.05	5.60	5.15	4.71	4.26	3.82	3.37	2.92	2.56	2.27	1.98
190	195	6.30	5.84	5.40	4.95	4.51	4.06	3.61	3.17	2.72	2.43	2.14
195	200	6.55	6.09	5.64	5.20	4.75	4.31	3.86	3.41	2.97	2.59	2.30
200	205	6.81	6.35	5.89	5.44	5.00	4.55	4.11	3.66	3.21	2.77	2.46
205	210	7.06	6.60	6.14	5.69	5.24	4.80	4.35	3.91	3.46	3.01	2.62
210	215	7.31	6.85	6.39	5.93	5.49	5.04	4.60	4.15	3.71	3.26	2.81
215	220	7.57	7.11	6.65	6.19	5.73	5.29	4.84	4.40	3.95	3.50	3.06
220	225	7.82	7.36	6.90	6.44	5.98	5.53	5.09	4.64	4.20	3.75	3.30
225	230	8.07	7.61	7.15	6.69	6.23	5.78	5.33	4.89	4.44	4.00	3.55
230	235	8.33	7.87	7.41	6.95	6.49	6.03	5.58	5.13	4.69	4.24	3.80
235	240	8.59	8.12	7.66	7.20	6.74	6.28	5.82	5.38	4.93	4.49	4.04
240	245	8.85	8.37	7.91	7.45	6.99	6.53	6.07	5.62	5.18	4.73	4.29
245	250	9.11	8.64	8.17	7.71	7.25	6.79	6.33	5.87	5.42	4.98	4.53
250	255	9.37	8.90	8.42	7.96	7.50	7.04	6.58	6.12	5.67	5.22	4.78
255	260	9.63	9.16	8.68	8.21	7.75	7.29	6.83	6.37	5.91	5.47	5.02
260	265	9.90	9.42	8.95	8.47	8.01	7.55	7.09	6.63	6.17	5.71	5.27
265	270	10.16	9.68	9.21	8.73	8.26	7.80	7.34	6.88	6.42	5.96	5.51
270	275	10.42	9.94	9.47	8.99	8.52	8.05	7.59	7.13	6.67	6.21	5.76
275	280	10.68	10.20	9.73	9.25	8.78	8.31	7.85	7.39	6.93	6.47	6.00
280	285	10.94	10.47	9.99	9.52	9.04	8.57	8.10	7.64	7.18	6.72	6.26
285	290	11.20	10.73	10.25	9.78	9.30	8.83	8.35	7.89	7.43	6.97	6.51
290	295	11.46	10.99	10.51	10.04	9.56	9.09	8.61	8.15	7.69	7.23	6.77
295	300	11.73	11.25	10.78	10.30	9.83	9.35	8.88	8.40	7.94	7.48	7.02
300	305	11.99	11.51	11.04	10.56	10.09	9.61	9.14	8.66	8.19	7.73	7.27
305	310	12.25	11.77	11.30	10.82	10.35	9.87	9.40	8.92	8.45	7.99	7.53
310	315	12.51	12.04	11.56	11.09	10.61	10.14	9.66	9.19	8.71	8.24	7.78
315	320	12.78	12.29	11.82	11.35	10.87	10.40	9.92	9.45	8.97	8.50	8.03
320	325	13.05	12.56	12.08	11.61	11.13	10.66	10.18	9.71	9.23	8.76	8.29
325	330	13.32	12.83	12.34	11.87	11.40	10.92	10.45	9.97	9.50	9.02	8.55
330	335	13.59	13.10	12.61	12.13	11.66	11.18	10.71	10.23	9.76	9.28	8.81
335	340	13.85	13.37	12.88	12.39	11.92	11.44	10.97	10.49	10.02	9.54	9.07
340	345	14.12	13.64	13.15	12.66	12.18	11.70	11.23	10.75	10.28	9.81	9.33
345	350	14.39	13.90	13.42	12.93	12.44	11.97	11.49	11.02	10.54	10.07	9.59
350	355	14.66	14.17	13.68	13.20	12.71	12.23	11.75	11.28	10.80	10.33	9.85
355	360	14.93	14.44	13.95	13.47	12.98	12.49	12.01	11.54	11.06	10.59	10.11
360	365	15.20	14.71	14.22	13.73	13.25	12.76	12.27	11.80	11.33	10.85	10.38
365	370	15.47	14.98	14.49	14.00	13.51	13.03	12.54	12.06	11.59	11.11	10.64
370	375	15.73	15.25	14.76	14.27	13.78	13.30	12.81	12.32	11.85	11.37	10.90
375	380	16.00	15.51	15.03	14.54	14.05	13.56	13.08	12.59	12.11	11.64	11.16
380	385	16.27	15.78	15.30	14.81	14.32	13.83	13.35	12.86	12.37	11.90	11.42

385 and over — Use Table 8b on [page 13](#) and see instructions on [page 9](#).

*See [page 9](#) for important information about the shaded areas.