Nebraska Income Tax Withholding on Wages, Pensions and Annuities, and Gambling Winnings Paid on or after January 1, 2026

2026 Nebraska Circular EN

This Circular EN replaces the 2025 Circular EN

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

8-429-1998 Rev. 11-2025
Supersedes 8-429-1998 Rev. 11-2024

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 2025. Beginning July 1, 2026 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.
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> **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, 2026.**

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.

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, 2026

Payroll Period	Value of One Income Tax Withholding Allowance
Daily or Miscellaneous	$ 9.38
Weekly	46.92
Biweekly	93.85
Semimonthly	101.67
Monthly	203.33
Quarterly	610.00
Semiannually	1,220.00
Annually	2,440.00

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 3.5% withholding rate.

Gambling Winnings From Nebraska Sources. There is a flat Nebraska income tax withholding rate of **3.5%** 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 3.5% 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, 2026)

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

If the amount of wages is: Not over $ 66 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 66	129	0.00	plus 2.26%	66
129	419	1.42	plus 3.22%	129
419	608	10.76	plus 4.21%	419
608	772	18.72	plus 4.35%	608
772	1,449	25.85	plus 4.48%	772
1,449	–	56.18	plus 4.60%	1,449

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: Not over $ 158 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 158	250	0.00	plus 2.26%	158
250	623	2.08	plus 3.22%	250
623	969	14.09	plus 4.21%	623
969	1,203	28.66	plus 4.35%	969
1,203	1,595	38.84	plus 4.48%	1,203
1,595	–	56.40	plus 4.60%	1,595

TABLE 2 - BIWEEKLY Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: Not over $ 132 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 132	258	0.00	plus 2.26%	132
258	839	2.85	plus 3.22%	258
839	1,216	21.56	plus 4.21%	839
1,216	1,543	37.43	plus 4.35%	1,216
1,543	2,899	51.65	plus 4.48%	1,543
2,899	–	112.40	plus 4.60%	2,899

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: Not over $ 315 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 315	500	0.00	plus 2.26%	315
500	1,246	4.18	plus 3.22%	500
1,246	1,938	28.20	plus 4.21%	1,246
1,938	2,405	57.33	plus 4.35%	1,938
2,405	3,189	77.64	plus 4.48%	2,405
3,189	–	112.76	plus 4.60%	3,189

TABLE 3 - SEMIMONTHLY Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: Not over $ 143 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 143	280	0.00	plus 2.26%	143
280	909	3.10	plus 3.22%	280
909	1,317	23.35	plus 4.21%	909
1,317	1,672	40.53	plus 4.35%	1,317
1,672	3,140	55.97	plus 4.48%	1,672
3,140	–	121.74	plus 4.60%	3,140

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: Not over $ 341 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 341	542	0.00	plus 2.26%	341
542	1,350	4.54	plus 3.22%	542
1,350	2,100	30.56	plus 4.21%	1,350
2,100	2,605	62.14	plus 4.35%	2,100
2,605	3,455	84.11	plus 4.48%	2,605
3,455	–	122.19	plus 4.60%	3,455

TABLE 4 - MONTHLY Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: Not over $ 286 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 286	559	0.00	plus 2.26%	286
559	1,818	6.17	plus 3.22%	559
1,818	2,634	46.71	plus 4.21%	1,818
2,634	3,344	81.06	plus 4.35%	2,634
3,344	6,281	111.95	plus 4.48%	3,344
6,281	–	243.53	plus 4.60%	6,281

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: Not over $ 683 — *The **Nebraska** income tax withheld is:* $0.00

Over -	But not over -			of excess over -
$ 683	1,084	0.00	plus 2.26%	683
1,084	2,700	9.06	plus 3.22%	1,084
2,700	4,200	61.10	plus 4.21%	2,700
4,200	5,211	124.25	plus 4.35%	4,200
5,211	6,910	168.23	plus 4.48%	5,211
6,910	–	244.35	plus 4.60%	6,910

Nebraska Income Tax Withholding Percentage Method Tables (continued)

(For Wages Paid on or After January 1, 2026)

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

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 858		$0.00		
Over -	But not over -			of excess over -
$ 858	1,678	0.00	plus 2.26%	858
1,678	5,453	18.53	plus 3.22%	1,678
5,453	7,903	140.09	plus 4.21%	5,453
7,903	10,033	243.24	plus 4.35%	7,903
10,033	18,843	335.90	plus 4.48%	10,033
18,843	–	730.59	plus 4.60%	18,843

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 2,048		$0.00		
Over -	But not over -			of excess over -
$ 2,048	3,253	0.00	plus 2.26%	2,048
3,253	8,100	27.23	plus 3.22%	3,253
8,100	12,600	183.30	plus 4.21%	8,100
12,600	15,633	372.75	plus 4.35%	12,600
15,633	20,730	504.69	plus 4.48%	15,633
20,730	–	733.04	plus 4.60%	20,730

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $1,715		$0.00		
Over -	But not over -			of excess over
$ 1,715	3,355	0.00	plus 2.26%	1,715
3,355	10,905	37.06	plus 3.22%	3,355
10,905	15,805	280.17	plus 4.21%	10,905
15,805	20,065	486.46	plus 4.35%	15,805
20,065	37,685	671.77	plus 4.48%	20,065
37,685	–	1,461.15	plus 4.60%	37,685

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 4,095		$0.00		
Over -	But not over -			of excess over -
$ 4,095	6,505	0.00	plus 2.26%	4,095
6,505	16,200	54.47	plus 3.22%	6,505
16,200	25,200	366.65	plus 4.21%	16,200
25,200	31,265	745.55	plus 4.35%	25,200
31,265	41,460	1,009.38	plus 4.48%	31,265
41,460	–	1,466.12	plus 4.60%	41,460

TABLE 7 - ANNUAL Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 3,430		$0.00		
Over -	But not over -			of excess over -
$ 3,430	6,710	0.00	plus 2.26%	3,430
6,710	21,810	74.13	plus 3.22%	6,710
21,810	31,610	560.35	plus 4.21%	21,810
31,610	40,130	972.93	plus 4.35%	31,610
40,130	75,370	1,343.55	plus 4.48%	40,130
75,370	–	2,922.30	plus 4.60%	75,370

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 8,190		$0.00		
Over -	But not over -			of excess over -
$ 8,190	13,010	0.00	plus 2.26%	8,190
13,010	32,400	108.93	plus 3.22%	13,010
32,400	50,400	733.29	plus 4.21%	32,400
50,400	62,530	1,491.09	plus 4.35%	50,400
62,530	82,920	2,018.75	plus 4.48%	62,530
82,920	–	2,932.22	plus 4.60%	82,920

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person - Including Head of Household

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 13		$0.00		
Over -	But not over -			of excess over -
$ 13	26	0.00	plus 2.26%	13
26	84	0.29	plus 3.22%	26
84	122	2.16	plus 4.21%	84
122	154	3.76	plus 4.35%	122
154	290	5.15	plus 4.48%	154
290	–	11.24	plus 4.60%	290

b. MARRIED person - including surviving spouse

If the amount of wages is:		The **Nebraska** income tax withheld is:		
Not over $ 32		$0.00		
Over -	But not over -			of excess over -
$ 32	50	0.00	plus 2.26%	32
50	125	0.41	plus 3.22%	50
125	194	2.83	plus 4.21%	125
194	241	5.73	plus 4.35%	194
241	319	7.77	plus 4.48%	241
319	–	11.26	plus 4.60%	319

Nebraska Income Tax Withholding Wage Bracket Table*
Single Persons — **Weekly** Payroll Period
(For Wages Paid on or After January 1, 2026)

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	0.66	-	-	-	-	-	-	-	-	-	-
100	110	0.88	-	-	-	-	-	-	-	-	-	-
110	120	1.11	-	-	-	-	-	-	-	-	-	-
120	130	1.33	-	-	-	-	-	-	-	-	-	-
130	140	1.61	0.50	-	-	-	-	-	-	-	-	-
140	150	1.94	0.73	-	-	-	-	-	-	-	-	-
150	160	2.26	0.95	-	-	-	-	-	-	-	-	-
160	170	2.58	1.18	-	-	-	-	-	-	-	-	-
170	180	2.90	1.40	-	-	-	-	-	-	-	-	-
180	190	3.22	1.71	0.57	-	-	-	-	-	-	-	-
190	200	3.55	2.03	0.79	-	-	-	-	-	-	-	-
200	210	3.87	2.36	1.02	-	-	-	-	-	-	-	-
210	220	4.19	2.68	1.25	-	-	-	-	-	-	-	-
220	230	4.51	3.00	1.49	-	-	-	-	-	-	-	-
230	240	4.83	3.32	1.81	0.64	-	-	-	-	-	-	-
240	250	5.16	3.64	2.13	0.86	-	-	-	-	-	-	-
250	260	5.48	3.97	2.46	1.09	-	-	-	-	-	-	-
260	270	5.80	4.29	2.78	1.32	-	-	-	-	-	-	-
270	280	6.12	4.61	3.10	1.59	-	-	-	-	-	-	-
280	290	6.44	4.93	3.42	1.91	0.71	-	-	-	-	-	-
290	300	6.77	5.25	3.74	2.23	0.93	-	-	-	-	-	-
300	310	7.09	5.58	4.07	2.55	1.16	-	-	-	-	-	-
310	320	7.41	5.90	4.39	2.88	1.39	-	-	-	-	-	-
320	330	7.73	6.22	4.71	3.20	1.69	0.55	-	-	-	-	-
330	340	8.05	6.54	5.03	3.52	2.01	0.78	-	-	-	-	-
340	350	8.38	6.86	5.35	3.84	2.33	1.00	-	-	-	-	-
350	360	8.70	7.19	5.68	4.16	2.65	1.23	-	-	-	-	-
360	370	9.02	7.51	6.00	4.49	2.98	1.47	-	-	-	-	-
370	380	9.34	7.83	6.32	4.81	3.30	1.79	0.62	-	-	-	-
380	390	9.66	8.15	6.64	5.13	3.62	2.11	0.85	-	-	-	-
390	400	9.99	8.47	6.96	5.45	3.94	2.43	1.07	-	-	-	-
400	410	10.31	8.80	7.29	5.77	4.26	2.75	1.30	-	-	-	-
410	420	10.63	9.12	7.61	6.10	4.59	3.08	1.56	-	-	-	-
420	430	11.01	9.44	7.93	6.42	4.91	3.40	1.89	0.69	-	-	-
430	440	11.43	9.76	8.25	6.74	5.23	3.72	2.21	0.92	-	-	-
440	450	11.85	10.08	8.57	7.06	5.55	4.04	2.53	1.14	-	-	-
450	460	12.28	10.41	8.90	7.38	5.87	4.36	2.85	1.37	-	-	-
460	470	12.70	10.73	9.22	7.71	6.20	4.69	3.17	1.66	0.53	-	-
470	480	13.12	11.14	9.54	8.03	6.52	5.01	3.50	1.99	0.76	-	-
480	490	13.54	11.56	9.86	8.35	6.84	5.33	3.82	2.31	0.99	-	-
490	500	13.96	11.98	10.18	8.67	7.16	5.65	4.14	2.63	1.21	-	-
500	510	14.38	12.41	10.51	8.99	7.48	5.97	4.46	2.95	1.44	-	-
510	520	14.80	12.83	10.85	9.32	7.81	6.30	4.78	3.27	1.76	0.60	-
520	530	15.22	13.25	11.27	9.64	8.13	6.62	5.11	3.60	2.08	0.83	-
530	540	15.64	13.67	11.69	9.96	8.45	6.94	5.43	3.92	2.41	1.06	-
540	550	16.06	14.09	12.11	10.28	8.77	7.26	5.75	4.24	2.73	1.28	-
550	560	16.49	14.51	12.53	10.60	9.09	7.58	6.07	4.56	3.05	1.54	-
560	570	16.91	14.93	12.96	10.98	9.42	7.91	6.39	4.88	3.37	1.86	0.67
570	580	17.33	15.35	13.38	11.40	9.74	8.23	6.72	5.21	3.69	2.18	0.90
580	590	17.75	15.77	13.80	11.82	10.06	8.55	7.04	5.53	4.02	2.51	1.13
590	600	18.17	16.19	14.22	12.24	10.38	8.87	7.36	5.85	4.34	2.83	1.35
600	610	18.59	16.62	14.64	12.66	10.70	9.19	7.68	6.17	4.66	3.15	1.64
610	620	19.02	17.04	15.06	13.09	11.11	9.52	8.00	6.49	4.98	3.47	1.96
620	630	19.46	17.46	15.48	13.51	11.53	9.84	8.33	6.82	5.30	3.79	2.28
630	640	19.89	17.88	15.90	13.93	11.95	10.16	8.65	7.14	5.63	4.12	2.60
640	650	20.33	18.30	16.32	14.35	12.37	10.48	8.97	7.46	5.95	4.44	2.93
650	660	20.76	18.72	16.74	14.77	12.79	10.82	9.29	7.78	6.27	4.76	3.25
660	670	21.20	19.16	17.17	15.19	13.22	11.24	9.61	8.10	6.59	5.08	3.57
670	680	21.63	19.59	17.59	15.61	13.64	11.66	9.94	8.43	6.91	5.40	3.89
680	690	22.07	20.03	18.01	16.03	14.06	12.08	10.26	8.75	7.24	5.73	4.21
690	700	22.50	20.46	18.43	16.45	14.48	12.50	10.58	9.07	7.56	6.05	4.54
700	710	22.94	20.90	18.86	16.87	14.90	12.92	10.95	9.39	7.88	6.37	4.86
710	720	23.37	21.33	19.29	17.30	15.32	13.34	11.37	9.71	8.20	6.69	5.18
720	730	23.81	21.77	19.73	17.72	15.74	13.77	11.79	10.04	8.52	7.01	5.50
730	740	24.24	22.20	20.16	18.14	16.16	14.19	12.21	10.36	8.85	7.34	5.82
740	750	24.68	22.64	20.60	18.56	16.58	14.61	12.63	10.68	9.17	7.66	6.15

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

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—**Weekly** Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	25.11	23.07	21.03	18.99	17.00	15.03	13.05	11.08	9.49	7.98	6.47
760	770	25.55	23.51	21.47	19.43	17.43	15.45	13.47	11.50	9.81	8.30	6.79
770	780	25.98	23.94	21.90	19.86	17.85	15.87	13.90	11.92	10.13	8.62	7.11
780	790	26.43	24.38	22.34	20.30	18.27	16.29	14.32	12.34	10.46	8.95	7.43
790	800	26.88	24.81	22.77	20.73	18.69	16.71	14.74	12.76	10.79	9.27	7.76
800	810	27.33	25.25	23.21	21.17	19.13	17.13	15.16	13.18	11.21	9.59	8.08
810	820	27.78	25.68	23.64	21.60	19.56	17.55	15.58	13.60	11.63	9.91	8.40
820	830	28.22	26.12	24.08	22.04	20.00	17.98	16.00	14.03	12.05	10.23	8.72
830	840	28.67	26.57	24.51	22.47	20.43	18.40	16.42	14.45	12.47	10.56	9.04
840	850	29.12	27.02	24.95	22.91	20.87	18.82	16.84	14.87	12.89	10.92	9.37
850	860	29.57	27.47	25.38	23.34	21.30	19.26	17.26	15.29	13.31	11.34	9.69
860	870	30.02	27.91	25.82	23.78	21.74	19.69	17.68	15.71	13.73	11.76	10.01
870	880	30.46	28.36	26.26	24.21	22.17	20.13	18.11	16.13	14.15	12.18	10.33
880	890	30.91	28.81	26.71	24.65	22.61	20.56	18.53	16.55	14.58	12.60	10.65
890	900	31.36	29.26	27.16	25.08	23.04	21.00	18.96	16.97	15.00	13.02	11.05
900	910	31.81	29.71	27.60	25.52	23.48	21.43	19.39	17.39	15.42	13.44	11.47
910	920	32.26	30.15	28.05	25.95	23.91	21.87	19.83	17.81	15.84	13.86	11.89
920	930	32.70	30.60	28.50	26.40	24.35	22.30	20.26	18.24	16.26	14.28	12.31
930	940	33.15	31.05	28.95	26.85	24.78	22.74	20.70	18.66	16.68	14.71	12.73
940	950	33.60	31.50	29.40	27.29	25.22	23.17	21.13	19.09	17.10	15.13	13.15
950	960	34.05	31.95	29.84	27.74	25.65	23.61	21.57	19.53	17.52	15.55	13.57
960	970	34.50	32.39	30.29	28.19	26.09	24.04	22.00	19.96	17.94	15.97	13.99
970	980	34.94	32.84	30.74	28.64	26.54	24.48	22.44	20.40	18.36	16.39	14.41
980	990	35.39	33.29	31.19	29.09	26.98	24.91	22.87	20.83	18.79	16.81	14.84
990	1000	35.84	33.74	31.64	29.53	27.43	25.35	23.31	21.27	19.23	17.23	15.26
1000	1010	36.29	34.19	32.08	29.98	27.88	25.78	23.74	21.70	19.66	17.65	15.68
1010	1020	36.74	34.63	32.53	30.43	28.33	26.23	24.18	22.14	20.10	18.07	16.10
1020	1030	37.18	35.08	32.98	30.88	28.78	26.67	24.61	22.57	20.53	18.49	16.52
1030	1040	37.63	35.53	33.43	31.33	29.22	27.12	25.05	23.01	20.97	18.93	16.94
1040	1050	38.08	35.98	33.88	31.77	29.67	27.57	25.48	23.44	21.40	19.36	17.36
1050	1060	38.53	36.43	34.32	32.22	30.12	28.02	25.92	23.88	21.84	19.80	17.78
1060	1070	38.98	36.87	34.77	32.67	30.57	28.47	26.36	24.31	22.27	20.23	18.20
1070	1080	39.42	37.32	35.22	33.12	31.02	28.91	26.81	24.75	22.71	20.67	18.62
1080	1090	39.87	37.77	35.67	33.57	31.46	29.36	27.26	25.18	23.14	21.10	19.06
1090	1100	40.32	38.22	36.12	34.01	31.91	29.81	27.71	25.62	23.58	21.54	19.49
1100	1110	40.77	38.67	36.56	34.46	32.36	30.26	28.16	26.05	24.01	21.97	19.93
1110	1120	41.22	39.11	37.01	34.91	32.81	30.71	28.60	26.50	24.45	22.41	20.36
1120	1130	41.66	39.56	37.46	35.36	33.26	31.15	29.05	26.95	24.88	22.84	20.80
1130	1140	42.11	40.01	37.91	35.81	33.70	31.60	29.50	27.40	25.32	23.28	21.23
1140	1150	42.56	40.46	38.36	36.25	34.15	32.05	29.95	27.85	25.75	23.71	21.67
1150	1160	43.01	40.91	38.80	36.70	34.60	32.50	30.40	28.29	26.19	24.15	22.10
1160	1170	43.46	41.35	39.25	37.15	35.05	32.95	30.84	28.74	26.64	24.58	22.54
1170	1180	43.90	41.80	39.70	37.60	35.50	33.39	31.29	29.19	27.09	25.02	22.97
1180	1190	44.35	42.25	40.15	38.05	35.94	33.84	31.74	29.64	27.54	25.45	23.41
1190	1200	44.80	42.70	40.60	38.49	36.39	34.29	32.19	30.09	27.98	25.88	23.84
1200	1210	45.25	43.15	41.04	38.94	36.84	34.74	32.64	30.53	28.43	26.33	24.28
1210	1220	45.70	43.59	41.49	39.39	37.29	35.19	33.08	30.98	28.88	26.78	24.71
1220	1230	46.14	44.04	41.94	39.84	37.74	35.63	33.53	31.43	29.33	27.23	25.15
1230	1240	46.59	44.49	42.39	40.29	38.18	36.08	33.98	31.88	29.78	27.67	25.58
1240	1250	47.04	44.94	42.84	40.73	38.63	36.53	34.43	32.33	30.22	28.12	26.02
1250	1260	47.49	45.39	43.28	41.18	39.08	36.98	34.88	32.77	30.67	28.57	26.47
1260	1270	47.94	45.83	43.73	41.63	39.53	37.43	35.32	33.22	31.12	29.02	26.92
1270	1280	48.38	46.28	44.18	42.08	39.98	37.87	35.77	33.67	31.57	29.47	27.36
1280	1290	48.83	46.73	44.63	42.53	40.42	38.32	36.22	34.12	32.02	29.91	27.81
1290	1300	49.28	47.18	45.08	42.97	40.87	38.77	36.67	34.57	32.46	30.36	28.26
1300	1310	49.73	47.63	45.52	43.42	41.32	39.22	37.12	35.01	32.91	30.81	28.71
1310	1320	50.18	48.07	45.97	43.87	41.77	39.67	37.56	35.46	33.36	31.26	29.16
1320	1330	50.62	48.52	46.42	44.32	42.22	40.11	38.01	35.91	33.81	31.71	29.60
1330	1340	51.07	48.97	46.87	44.77	42.66	40.56	38.46	36.36	34.26	32.15	30.05
1340	1350	51.52	49.42	47.32	45.21	43.11	41.01	38.91	36.81	34.70	32.60	30.50
1350	1360	51.97	49.87	47.76	45.66	43.56	41.46	39.36	37.25	35.15	33.05	30.95
1360	1370	52.42	50.31	48.21	46.11	44.01	41.91	39.80	37.70	35.60	33.50	31.40
1370	1380	52.86	50.76	48.66	46.56	44.46	42.35	40.25	38.15	36.05	33.95	31.84
1380	1390	53.31	51.21	49.11	47.01	44.90	42.80	40.70	38.60	36.50	34.39	32.29
1390	1400	53.76	51.66	49.56	47.45	45.35	43.25	41.15	39.05	36.94	34.84	32.74
1400	1410	54.21	52.11	50.00	47.90	45.80	43.70	41.60	39.49	37.39	35.29	33.19
1410	1420	54.66	52.55	50.45	48.35	46.25	44.15	42.04	39.94	37.84	35.74	33.64
1420	1430	55.10	53.00	50.90	48.80	46.70	44.59	42.49	40.39	38.29	36.19	34.08
1430	1440	55.55	53.45	51.35	49.25	47.14	45.04	42.94	40.84	38.74	36.63	34.53
1440	1450	56.00	53.90	51.80	49.69	47.59	45.49	43.39	41.29	39.18	37.08	34.98
1,450 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, 2026)

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	0.50	-	-	-	-	-	-	-	-	-	-
185	195	0.72	-	-	-	-	-	-	-	-	-	-
195	205	0.95	-	-	-	-	-	-	-	-	-	-
205	215	1.18	-	-	-	-	-	-	-	-	-	-
215	225	1.40	-	-	-	-	-	-	-	-	-	-
225	235	1.63	0.57	-	-	-	-	-	-	-	-	-
235	245	1.85	0.79	-	-	-	-	-	-	-	-	-
245	255	2.08	1.02	-	-	-	-	-	-	-	-	-
255	265	2.40	1.24	-	-	-	-	-	-	-	-	-
265	275	2.72	1.47	-	-	-	-	-	-	-	-	-
275	285	3.05	1.70	0.64	-	-	-	-	-	-	-	-
285	295	3.37	1.92	0.86	-	-	-	-	-	-	-	-
295	305	3.69	2.18	1.09	-	-	-	-	-	-	-	-
305	315	4.01	2.50	1.31	-	-	-	-	-	-	-	-
315	325	4.33	2.82	1.54	-	-	-	-	-	-	-	-
325	335	4.66	3.15	1.77	0.71	-	-	-	-	-	-	-
335	345	4.98	3.47	1.99	0.93	-	-	-	-	-	-	-
345	355	5.30	3.79	2.28	1.16	-	-	-	-	-	-	-
355	365	5.62	4.11	2.60	1.38	-	-	-	-	-	-	-
365	375	5.94	4.43	2.92	1.61	0.55	-	-	-	-	-	-
375	385	6.27	4.76	3.24	1.84	0.78	-	-	-	-	-	-
385	395	6.59	5.08	3.57	2.06	1.00	-	-	-	-	-	-
395	405	6.91	5.40	3.89	2.38	1.23	-	-	-	-	-	-
405	415	7.23	5.72	4.21	2.70	1.45	-	-	-	-	-	-
415	425	7.55	6.04	4.53	3.02	1.68	0.62	-	-	-	-	-
425	435	7.88	6.37	4.85	3.34	1.91	0.85	-	-	-	-	-
435	445	8.20	6.69	5.18	3.67	2.15	1.07	-	-	-	-	-
445	455	8.52	7.01	5.50	3.99	2.48	1.30	-	-	-	-	-
455	465	8.84	7.33	5.82	4.31	2.80	1.52	-	-	-	-	-
465	475	9.16	7.65	6.14	4.63	3.12	1.75	0.69	-	-	-	-
475	485	9.49	7.98	6.46	4.95	3.44	1.98	0.91	-	-	-	-
485	495	9.81	8.30	6.79	5.28	3.76	2.25	1.14	-	-	-	-
495	505	10.13	8.62	7.11	5.60	4.09	2.58	1.37	-	-	-	-
505	515	10.45	8.94	7.43	5.92	4.41	2.90	1.59	0.53	-	-	-
515	525	10.77	9.26	7.75	6.24	4.73	3.22	1.82	0.76	-	-	-
525	535	11.10	9.59	8.07	6.56	5.05	3.54	2.04	0.98	-	-	-
535	545	11.42	9.91	8.40	6.89	5.37	3.86	2.35	1.21	-	-	-
545	555	11.74	10.23	8.72	7.21	5.70	4.19	2.68	1.44	-	-	-
555	565	12.06	10.55	9.04	7.53	6.02	4.51	3.00	1.66	0.60	-	-
565	575	12.38	10.87	9.36	7.85	6.34	4.83	3.32	1.89	0.83	-	-
575	585	12.71	11.20	9.68	8.17	6.66	5.15	3.64	2.13	1.05	-	-
585	595	13.03	11.52	10.01	8.50	6.98	5.47	3.96	2.45	1.28	-	-
595	605	13.35	11.84	10.33	8.82	7.31	5.80	4.29	2.77	1.51	-	-
605	615	13.67	12.16	10.65	9.14	7.63	6.12	4.61	3.10	1.73	0.67	-
615	625	13.99	12.48	10.97	9.46	7.95	6.44	4.93	3.42	1.96	0.90	-
625	635	14.38	12.81	11.29	9.78	8.27	6.76	5.25	3.74	2.23	1.12	-
635	645	14.81	13.13	11.62	10.11	8.59	7.08	5.57	4.06	2.55	1.35	-
645	655	15.23	13.45	11.94	10.43	8.92	7.41	5.90	4.38	2.87	1.58	0.52
655	665	15.65	13.77	12.26	10.75	9.24	7.73	6.22	4.71	3.20	1.80	0.74
665	675	16.07	14.09	12.58	11.07	9.56	8.05	6.54	5.03	3.52	2.03	0.97
675	685	16.49	14.51	12.90	11.39	9.88	8.37	6.86	5.35	3.84	2.33	1.19
685	695	16.91	14.94	13.23	11.72	10.20	8.69	7.18	5.67	4.16	2.65	1.42
695	705	17.33	15.36	13.55	12.04	10.53	9.02	7.51	5.99	4.48	2.97	1.65
705	715	17.75	15.78	13.87	12.36	10.85	9.34	7.83	6.32	4.81	3.29	1.87
715	725	18.17	16.20	14.22	12.68	11.17	9.66	8.15	6.64	5.13	3.62	2.11
725	735	18.59	16.62	14.64	13.00	11.49	9.98	8.47	6.96	5.45	3.94	2.43
735	745	19.02	17.04	15.07	13.33	11.81	10.30	8.79	7.28	5.77	4.26	2.75
745	755	19.44	17.46	15.49	13.65	12.14	10.63	9.12	7.60	6.09	4.58	3.07
755	765	19.86	17.88	15.91	13.97	12.46	10.95	9.44	7.93	6.42	4.90	3.39
765	775	20.28	18.30	16.33	14.35	12.78	11.27	9.76	8.25	6.74	5.23	3.72
775	785	20.70	18.72	16.75	14.77	13.10	11.59	10.08	8.57	7.06	5.55	4.04
785	795	21.12	19.15	17.17	15.19	13.42	11.91	10.40	8.89	7.38	5.87	4.36
795	805	21.54	19.57	17.59	15.62	13.75	12.24	10.73	9.21	7.70	6.19	4.68
805	815	21.96	19.99	18.01	16.04	14.07	12.56	11.05	9.54	8.03	6.51	5.00

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

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—**Weekly** Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	22.38	20.41	18.43	16.46	14.48	12.88	11.37	9.86	8.35	6.84	5.33
825	835	22.80	20.83	18.85	16.88	14.90	13.20	11.69	10.18	8.67	7.16	5.65
835	845	23.23	21.25	19.28	17.30	15.32	13.52	12.01	10.50	8.99	7.48	5.97
845	855	23.65	21.67	19.70	17.72	15.75	13.85	12.34	10.82	9.31	7.80	6.29
855	865	24.07	22.09	20.12	18.14	16.17	14.19	12.66	11.15	9.64	8.12	6.61
865	875	24.49	22.51	20.54	18.56	16.59	14.61	12.98	11.47	9.96	8.45	6.94
875	885	24.91	22.93	20.96	18.98	17.01	15.03	13.30	11.79	10.28	8.77	7.26
885	895	25.33	23.36	21.38	19.40	17.43	15.45	13.62	12.11	10.60	9.09	7.58
895	905	25.75	23.78	21.80	19.83	17.85	15.88	13.95	12.43	10.92	9.41	7.90
905	915	26.17	24.20	22.22	20.25	18.27	16.30	14.32	12.76	11.25	9.73	8.22
915	925	26.59	24.62	22.64	20.67	18.69	16.72	14.74	13.08	11.57	10.06	8.55
925	935	27.01	25.04	23.06	21.09	19.11	17.14	15.16	13.40	11.89	10.38	8.87
935	945	27.44	25.46	23.49	21.51	19.53	17.56	15.58	13.72	12.21	10.70	9.19
945	955	27.86	25.88	23.91	21.93	19.96	17.98	16.00	14.04	12.53	11.02	9.51
955	965	28.28	26.30	24.33	22.35	20.38	18.40	16.43	14.45	12.86	11.34	9.83
965	975	28.70	26.72	24.75	22.77	20.80	18.82	16.85	14.87	13.18	11.67	10.16
975	985	29.14	27.14	25.17	23.19	21.22	19.24	17.27	15.29	13.50	11.99	10.48
985	995	29.57	27.57	25.59	23.61	21.64	19.66	17.69	15.71	13.82	12.31	10.80
995	1005	30.01	27.99	26.01	24.04	22.06	20.09	18.11	16.13	14.16	12.63	11.12
1005	1015	30.44	28.41	26.43	24.46	22.48	20.51	18.53	16.56	14.58	12.95	11.44
1015	1025	30.88	28.84	26.85	24.88	22.90	20.93	18.95	16.98	15.00	13.28	11.77
1025	1035	31.31	29.27	27.27	25.30	23.32	21.35	19.37	17.40	15.42	13.60	12.09
1035	1045	31.75	29.71	27.70	25.72	23.74	21.77	19.79	17.82	15.84	13.92	12.41
1045	1055	32.18	30.14	28.12	26.14	24.17	22.19	20.21	18.24	16.26	14.29	12.73
1055	1065	32.62	30.58	28.54	26.56	24.59	22.61	20.64	18.66	16.69	14.71	13.05
1065	1075	33.05	31.01	28.97	26.98	25.01	23.03	21.06	19.08	17.11	15.13	13.38
1075	1085	33.49	31.45	29.41	27.40	25.43	23.45	21.48	19.50	17.53	15.55	13.70
1085	1095	33.92	31.88	29.84	27.82	25.85	23.87	21.90	19.92	17.95	15.97	14.02
1095	1105	34.36	32.32	30.28	28.25	26.27	24.30	22.32	20.34	18.37	16.39	14.42
1105	1115	34.79	32.75	30.71	28.67	26.69	24.72	22.74	20.77	18.79	16.81	14.84
1115	1125	35.23	33.19	31.15	29.11	27.11	25.14	23.16	21.19	19.21	17.24	15.26
1125	1135	35.66	33.62	31.58	29.54	27.53	25.56	23.58	21.61	19.63	17.66	15.68
1135	1145	36.10	34.06	32.02	29.98	27.95	25.98	24.00	22.03	20.05	18.08	16.10
1145	1155	36.53	34.49	32.45	30.41	28.38	26.40	24.42	22.45	20.47	18.50	16.52
1155	1165	36.97	34.93	32.89	30.85	28.80	26.82	24.85	22.87	20.90	18.92	16.94
1165	1175	37.40	35.36	33.32	31.28	29.24	27.24	25.27	23.29	21.32	19.34	17.37
1175	1185	37.84	35.80	33.76	31.72	29.67	27.66	25.69	23.71	21.74	19.76	17.79
1185	1195	38.27	36.23	34.19	32.15	30.11	28.08	26.11	24.13	22.16	20.18	18.21
1195	1205	38.71	36.67	34.63	32.59	30.54	28.51	26.53	24.55	22.58	20.60	18.63
1205	1215	39.15	37.10	35.06	33.02	30.98	28.94	26.95	24.98	23.00	21.02	19.05
1215	1225	39.60	37.54	35.50	33.46	31.41	29.37	27.37	25.40	23.42	21.45	19.47
1225	1235	40.05	37.97	35.93	33.89	31.85	29.81	27.79	25.82	23.84	21.87	19.89
1235	1245	40.50	38.41	36.37	34.33	32.28	30.24	28.21	26.24	24.26	22.29	20.31
1245	1255	40.95	38.84	36.80	34.76	32.72	30.68	28.63	26.66	24.68	22.71	20.73
1255	1265	41.39	39.29	37.24	35.20	33.15	31.11	29.07	27.08	25.11	23.13	21.15
1265	1275	41.84	39.74	37.67	35.63	33.59	31.55	29.51	27.50	25.53	23.55	21.58
1275	1285	42.29	40.19	38.11	36.07	34.02	31.98	29.94	27.92	25.95	23.97	22.00
1285	1295	42.74	40.64	38.54	36.50	34.46	32.42	30.38	28.34	26.37	24.39	22.42
1295	1305	43.19	41.08	38.98	36.94	34.89	32.85	30.81	28.77	26.79	24.81	22.84
1305	1315	43.63	41.53	39.43	37.37	35.33	33.29	31.25	29.21	27.21	25.23	23.26
1315	1325	44.08	41.98	39.88	37.81	35.76	33.72	31.68	29.64	27.63	25.66	23.68
1325	1335	44.53	42.43	40.33	38.24	36.20	34.16	32.12	30.08	28.05	26.08	24.10
1335	1345	44.98	42.88	40.77	38.68	36.63	34.59	32.55	30.51	28.47	26.50	24.52
1345	1355	45.43	43.32	41.22	39.12	37.07	35.03	32.99	30.95	28.91	26.92	24.94
1355	1365	45.87	43.77	41.67	39.57	37.50	35.46	33.42	31.38	29.34	27.34	25.36
1365	1375	46.32	44.22	42.12	40.02	37.94	35.90	33.86	31.82	29.78	27.76	25.79
1375	1385	46.77	44.67	42.57	40.46	38.37	36.33	34.29	32.25	30.21	28.18	26.21
1385	1395	47.22	45.12	43.01	40.91	38.81	36.77	34.73	32.69	30.65	28.60	26.63
1395	1405	47.67	45.56	43.46	41.36	39.26	37.20	35.16	33.12	31.08	29.04	27.05
1405	1415	48.11	46.01	43.91	41.81	39.71	37.64	35.60	33.56	31.52	29.47	27.47
1415	1425	48.56	46.46	44.36	42.26	40.15	38.07	36.03	33.99	31.95	29.91	27.89
1425	1435	49.01	46.91	44.81	42.70	40.60	38.51	36.47	34.43	32.39	30.34	28.31
1435	1445	49.46	47.36	45.25	43.15	41.05	38.95	36.90	34.86	32.82	30.78	28.74
1445	1455	49.91	47.80	45.70	43.60	41.50	39.40	37.34	35.30	33.26	31.21	29.17
1455	1465	50.35	48.25	46.15	44.05	41.95	39.84	37.77	35.73	33.69	31.65	29.61
1465	1475	50.80	48.70	46.60	44.50	42.39	40.29	38.21	36.17	34.13	32.08	30.04
1475	1485	51.25	49.15	47.05	44.94	42.84	40.74	38.64	36.60	34.56	32.52	30.48
1485	1495	51.70	49.60	47.49	45.39	43.29	41.19	39.09	37.04	35.00	32.95	30.91
1495	1505	52.15	50.04	47.94	45.84	43.74	41.64	39.53	37.47	35.43	33.39	31.35
1505	1515	52.59	50.49	48.39	46.29	44.19	42.08	39.98	37.91	35.87	33.82	31.78

1,515 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, 2026)

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	-	-	-	-	-	-	-	-	-	-	-
155	165	0.63	-	-	-	-	-	-	-	-	-	-
165	175	0.86	-	-	-	-	-	-	-	-	-	-
175	185	1.08	-	-	-	-	-	-	-	-	-	-
185	195	1.31	-	-	-	-	-	-	-	-	-	-
195	205	1.54	-	-	-	-	-	-	-	-	-	-
205	215	1.76	-	-	-	-	-	-	-	-	-	-
215	225	1.99	-	-	-	-	-	-	-	-	-	-
225	235	2.21	-	-	-	-	-	-	-	-	-	-
235	245	2.44	-	-	-	-	-	-	-	-	-	-
245	255	2.67	0.55	-	-	-	-	-	-	-	-	-
255	265	2.91	0.77	-	-	-	-	-	-	-	-	-
265	275	3.24	1.00	-	-	-	-	-	-	-	-	-
275	285	3.56	1.22	-	-	-	-	-	-	-	-	-
285	295	3.88	1.45	-	-	-	-	-	-	-	-	-
295	305	4.20	1.68	-	-	-	-	-	-	-	-	-
305	315	4.52	1.90	-	-	-	-	-	-	-	-	-
315	325	4.85	2.13	-	-	-	-	-	-	-	-	-
325	335	5.17	2.35	-	-	-	-	-	-	-	-	-
335	345	5.49	2.58	-	-	-	-	-	-	-	-	-
345	355	5.81	2.81	0.68	-	-	-	-	-	-	-	-
355	365	6.13	3.11	0.91	-	-	-	-	-	-	-	-
365	375	6.46	3.43	1.14	-	-	-	-	-	-	-	-
375	385	6.78	3.76	1.36	-	-	-	-	-	-	-	-
385	395	7.10	4.08	1.59	-	-	-	-	-	-	-	-
395	405	7.42	4.40	1.81	-	-	-	-	-	-	-	-
405	415	7.74	4.72	2.04	-	-	-	-	-	-	-	-
415	425	8.07	5.04	2.27	-	-	-	-	-	-	-	-
425	435	8.39	5.37	2.49	-	-	-	-	-	-	-	-
435	445	8.71	5.69	2.72	0.60	-	-	-	-	-	-	-
445	455	9.03	6.01	2.99	0.82	-	-	-	-	-	-	-
455	465	9.35	6.33	3.31	1.05	-	-	-	-	-	-	-
465	475	9.68	6.65	3.63	1.28	-	-	-	-	-	-	-
475	485	10.00	6.98	3.95	1.50	-	-	-	-	-	-	-
485	495	10.32	7.30	4.28	1.73	-	-	-	-	-	-	-
495	505	10.64	7.62	4.60	1.95	-	-	-	-	-	-	-
505	515	10.96	7.94	4.92	2.18	-	-	-	-	-	-	-
515	525	11.29	8.26	5.24	2.41	-	-	-	-	-	-	-
525	535	11.61	8.59	5.56	2.63	0.51	-	-	-	-	-	-
535	545	11.93	8.91	5.89	2.86	0.74	-	-	-	-	-	-
545	555	12.25	9.23	6.21	3.19	0.96	-	-	-	-	-	-
555	565	12.57	9.55	6.53	3.51	1.19	-	-	-	-	-	-
565	575	12.90	9.87	6.85	3.83	1.41	-	-	-	-	-	-
575	585	13.22	10.20	7.17	4.15	1.64	-	-	-	-	-	-
585	595	13.54	10.52	7.50	4.47	1.87	-	-	-	-	-	-
595	605	13.86	10.84	7.82	4.80	2.09	-	-	-	-	-	-
605	615	14.18	11.16	8.14	5.12	2.32	-	-	-	-	-	-
615	625	14.51	11.48	8.46	5.44	2.54	-	-	-	-	-	-
625	635	14.83	11.81	8.78	5.76	2.77	0.65	-	-	-	-	-
635	645	15.15	12.13	9.11	6.08	3.06	0.88	-	-	-	-	-
645	655	15.47	12.45	9.43	6.41	3.38	1.10	-	-	-	-	-
655	665	15.79	12.77	9.75	6.73	3.71	1.33	-	-	-	-	-
665	675	16.12	13.09	10.07	7.05	4.03	1.55	-	-	-	-	-
675	685	16.44	13.42	10.39	7.37	4.35	1.78	-	-	-	-	-
685	695	16.76	13.74	10.72	7.69	4.67	2.01	-	-	-	-	-
695	705	17.08	14.06	11.04	8.02	4.99	2.23	-	-	-	-	-
705	715	17.40	14.38	11.36	8.34	5.32	2.46	-	-	-	-	-
715	725	17.73	14.70	11.68	8.66	5.64	2.68	0.56	-	-	-	-
725	735	18.05	15.03	12.00	8.98	5.96	2.94	0.79	-	-	-	-
735	745	18.37	15.35	12.33	9.30	6.28	3.26	1.01	-	-	-	-
745	755	18.69	15.67	12.65	9.63	6.60	3.58	1.24	-	-	-	-
755	765	19.01	15.99	12.97	9.95	6.93	3.90	1.47	-	-	-	-
765	775	19.34	16.31	13.29	10.27	7.25	4.23	1.69	-	-	-	-
775	785	19.66	16.64	13.61	10.59	7.57	4.55	1.92	-	-	-	-
785	795	19.98	16.96	13.94	10.91	7.89	4.87	2.14	-	-	-	-

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

Single Persons — Biweekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	20.30	17.28	14.26	11.24	8.21	5.19	2.37	-	-	-	-
805	815	20.62	17.60	14.58	11.56	8.54	5.51	2.60	-	-	-	-
815	825	20.95	17.92	14.90	11.88	8.86	5.84	2.82	0.70	-	-	-
825	835	21.27	18.25	15.22	12.20	9.18	6.16	3.14	0.93	-	-	-
835	845	21.60	18.57	15.55	12.52	9.50	6.48	3.46	1.15	-	-	-
845	855	22.02	18.89	15.87	12.85	9.82	6.80	3.78	1.38	-	-	-
855	865	22.44	19.21	16.19	13.17	10.15	7.12	4.10	1.61	-	-	-
865	875	22.87	19.53	16.51	13.49	10.47	7.45	4.42	1.83	-	-	-
875	885	23.29	19.86	16.83	13.81	10.79	7.77	4.75	2.06	-	-	-
885	895	23.71	20.18	17.16	14.13	11.11	8.09	5.07	2.28	-	-	-
895	905	24.13	20.50	17.48	14.46	11.43	8.41	5.39	2.51	-	-	-
905	915	24.55	20.82	17.80	14.78	11.76	8.73	5.71	2.74	0.61	-	-
915	925	24.97	21.14	18.12	15.10	12.08	9.06	6.03	3.01	0.84	-	-
925	935	25.39	21.47	18.44	15.42	12.40	9.38	6.36	3.33	1.07	-	-
935	945	25.81	21.86	18.77	15.74	12.72	9.70	6.68	3.66	1.29	-	-
945	955	26.23	22.28	19.09	16.07	13.04	10.02	7.00	3.98	1.52	-	-
955	965	26.65	22.70	19.41	16.39	13.37	10.34	7.32	4.30	1.74	-	-
965	975	27.08	23.12	19.73	16.71	13.69	10.67	7.64	4.62	1.97	-	-
975	985	27.50	23.55	20.05	17.03	14.01	10.99	7.97	4.94	2.20	-	-
985	995	27.92	23.97	20.38	17.35	14.33	11.31	8.29	5.27	2.42	-	-
995	1005	28.34	24.39	20.70	17.68	14.65	11.63	8.61	5.59	2.65	0.53	-
1005	1015	28.76	24.81	21.02	18.00	14.98	11.95	8.93	5.91	2.89	0.75	-
1015	1025	29.18	25.23	21.34	18.32	15.30	12.28	9.25	6.23	3.21	0.98	-
1025	1035	29.60	25.65	21.70	18.64	15.62	12.60	9.58	6.55	3.53	1.21	-
1035	1045	30.02	26.07	22.12	18.96	15.94	12.92	9.90	6.88	3.85	1.43	-
1045	1055	30.44	26.49	22.54	19.29	16.26	13.24	10.22	7.20	4.18	1.66	-
1055	1065	30.86	26.91	22.96	19.61	16.59	13.56	10.54	7.52	4.50	1.88	-
1065	1075	31.29	27.33	23.38	19.93	16.91	13.89	10.86	7.84	4.82	2.11	-
1075	1085	31.71	27.76	23.80	20.25	17.23	14.21	11.19	8.16	5.14	2.34	-
1085	1095	32.13	28.18	24.22	20.57	17.55	14.53	11.51	8.49	5.46	2.56	-
1095	1105	32.55	28.60	24.65	20.90	17.87	14.85	11.83	8.81	5.79	2.79	0.67
1105	1115	32.97	29.02	25.07	21.22	18.20	15.17	12.15	9.13	6.11	3.09	0.89
1115	1125	33.39	29.44	25.49	21.54	18.52	15.50	12.47	9.45	6.43	3.41	1.12
1125	1135	33.81	29.86	25.91	21.96	18.84	15.82	12.80	9.77	6.75	3.73	1.34
1135	1145	34.23	30.28	26.33	22.38	19.16	16.14	13.12	10.10	7.07	4.05	1.57
1145	1155	34.65	30.70	26.75	22.80	19.48	16.46	13.44	10.42	7.40	4.37	1.80
1155	1165	35.07	31.12	27.17	23.22	19.81	16.78	13.76	10.74	7.72	4.70	2.02
1165	1175	35.50	31.54	27.59	23.64	20.13	17.11	14.08	11.06	8.04	5.02	2.25
1175	1185	35.92	31.97	28.01	24.06	20.45	17.43	14.41	11.38	8.36	5.34	2.47
1185	1195	36.34	32.39	28.43	24.48	20.77	17.75	14.73	11.71	8.68	5.66	2.70
1195	1205	36.76	32.81	28.86	24.90	21.09	18.07	15.05	12.03	9.01	5.98	2.96
1205	1215	37.18	33.23	29.28	25.33	21.42	18.39	15.37	12.35	9.33	6.31	3.28
1215	1225	37.60	33.65	29.70	25.75	21.80	18.72	15.69	12.67	9.65	6.63	3.61
1225	1235	38.04	34.07	30.12	26.17	22.22	19.04	16.02	12.99	9.97	6.95	3.93
1235	1245	38.47	34.49	30.54	26.59	22.64	19.36	16.34	13.32	10.29	7.27	4.25
1245	1255	38.91	34.91	30.96	27.01	23.06	19.68	16.66	13.64	10.62	7.59	4.57
1255	1265	39.34	35.33	31.38	27.43	23.48	20.00	16.98	13.96	10.94	7.92	4.89
1265	1275	39.78	35.75	31.80	27.85	23.90	20.33	17.30	14.28	11.26	8.24	5.22
1275	1285	40.21	36.18	32.22	28.27	24.32	20.65	17.63	14.60	11.58	8.56	5.54
1285	1295	40.65	36.60	32.64	28.69	24.74	20.97	17.95	14.93	11.90	8.88	5.86
1295	1305	41.08	37.02	33.07	29.11	25.16	21.29	18.27	15.25	12.23	9.20	6.18
1305	1315	41.52	37.44	33.49	29.54	25.58	21.63	18.59	15.57	12.55	9.53	6.50
1315	1325	41.95	37.87	33.91	29.96	26.01	22.05	18.91	15.89	12.87	9.85	6.83
1325	1335	42.39	38.31	34.33	30.38	26.43	22.48	19.24	16.21	13.19	10.17	7.15
1335	1345	42.82	38.74	34.75	30.80	26.85	22.90	19.56	16.54	13.51	10.49	7.47
1345	1355	43.26	39.18	35.17	31.22	27.27	23.32	19.88	16.86	13.84	10.81	7.79
1355	1365	43.69	39.61	35.59	31.64	27.69	23.74	20.20	17.18	14.16	11.14	8.11
1365	1375	44.13	40.05	36.01	32.06	28.11	24.16	20.52	17.50	14.48	11.46	8.44
1375	1385	44.56	40.48	36.43	32.48	28.53	24.58	20.85	17.82	14.80	11.78	8.76
1385	1395	45.00	40.92	36.85	32.90	28.95	25.00	21.17	18.15	15.12	12.10	9.08
1395	1405	45.43	41.35	37.28	33.32	29.37	25.42	21.49	18.47	15.45	12.42	9.40
1405	1415	45.87	41.79	37.70	33.75	29.79	25.84	21.89	18.79	15.77	12.75	9.72
1415	1425	46.30	42.22	38.14	34.17	30.22	26.26	22.31	19.11	16.09	13.07	10.05
1425	1435	46.74	42.66	38.57	34.59	30.64	26.69	22.73	19.43	16.41	13.39	10.37
1435	1445	47.17	43.09	39.01	35.01	31.06	27.11	23.16	19.76	16.73	13.71	10.69
1445	1455	47.61	43.53	39.44	35.43	31.48	27.53	23.58	20.08	17.06	14.03	11.01
1455	1465	48.04	43.96	39.88	35.85	31.90	27.95	24.00	20.40	17.38	14.36	11.33
1465	1475	48.48	44.40	40.31	36.27	32.32	28.37	24.42	20.72	17.70	14.68	11.66
1475	1485	48.91	44.83	40.75	36.69	32.74	28.79	24.84	21.04	18.02	15.00	11.98
1485	1495	49.35	45.27	41.18	37.11	33.16	29.21	25.26	21.37	18.34	15.32	12.30

1,495 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, 2026)

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	-	-	-	-	-	-	-	-	-	-	-
340	360	0.79	-	-	-	-	-	-	-	-	-	-
360	380	1.24	-	-	-	-	-	-	-	-	-	-
380	400	1.69	-	-	-	-	-	-	-	-	-	-
400	420	2.15	-	-	-	-	-	-	-	-	-	-
420	440	2.60	-	-	-	-	-	-	-	-	-	-
440	460	3.05	0.93	-	-	-	-	-	-	-	-	-
460	480	3.50	1.38	-	-	-	-	-	-	-	-	-
480	500	3.95	1.83	-	-	-	-	-	-	-	-	-
500	520	4.50	2.29	-	-	-	-	-	-	-	-	-
520	540	5.15	2.74	0.62	-	-	-	-	-	-	-	-
540	560	5.79	3.19	1.07	-	-	-	-	-	-	-	-
560	580	6.43	3.64	1.52	-	-	-	-	-	-	-	-
580	600	7.08	4.09	1.97	-	-	-	-	-	-	-	-
600	620	7.72	4.70	2.42	-	-	-	-	-	-	-	-
620	640	8.37	5.34	2.88	0.76	-	-	-	-	-	-	-
640	660	9.01	5.99	3.33	1.21	-	-	-	-	-	-	-
660	680	9.65	6.63	3.78	1.66	-	-	-	-	-	-	-
680	700	10.30	7.28	4.25	2.11	-	-	-	-	-	-	-
700	720	10.94	7.92	4.90	2.56	-	-	-	-	-	-	-
720	740	11.59	8.56	5.54	3.02	0.89	-	-	-	-	-	-
740	760	12.23	9.21	6.19	3.47	1.35	-	-	-	-	-	-
760	780	12.87	9.85	6.83	3.92	1.80	-	-	-	-	-	-
780	800	13.52	10.50	7.47	4.45	2.25	-	-	-	-	-	-
800	820	14.16	11.14	8.12	5.10	2.70	0.58	-	-	-	-	-
820	840	14.81	11.78	8.76	5.74	3.15	1.03	-	-	-	-	-
840	860	15.45	12.43	9.41	6.38	3.61	1.49	-	-	-	-	-
860	880	16.09	13.07	10.05	7.03	4.06	1.94	-	-	-	-	-
880	900	16.74	13.72	10.69	7.67	4.65	2.39	-	-	-	-	-
900	920	17.38	14.36	11.34	8.32	5.29	2.84	0.72	-	-	-	-
920	940	18.03	15.00	11.98	8.96	5.94	3.29	1.17	-	-	-	-
940	960	18.67	15.65	12.63	9.60	6.58	3.75	1.62	-	-	-	-
960	980	19.31	16.29	13.27	10.25	7.23	4.20	2.08	-	-	-	-
980	1000	19.96	16.94	13.91	10.89	7.87	4.85	2.53	-	-	-	-
1000	1020	20.60	17.58	14.56	11.54	8.51	5.49	2.98	0.86	-	-	-
1020	1040	21.25	18.22	15.20	12.18	9.16	6.14	3.43	1.31	-	-	-
1040	1060	21.89	18.87	15.85	12.82	9.80	6.78	3.88	1.76	-	-	-
1060	1080	22.53	19.51	16.49	13.47	10.45	7.42	4.40	2.22	-	-	-
1080	1100	23.18	20.16	17.13	14.11	11.09	8.07	5.05	2.67	0.55	-	-
1100	1120	23.82	20.80	17.78	14.76	11.73	8.71	5.69	3.12	1.00	-	-
1120	1140	24.47	21.44	18.42	15.40	12.38	9.36	6.33	3.57	1.45	-	-
1140	1160	25.11	22.09	19.07	16.04	13.02	10.00	6.98	4.02	1.90	-	-
1160	1180	25.75	22.73	19.71	16.69	13.67	10.64	7.62	4.60	2.35	-	-
1180	1200	26.40	23.38	20.35	17.33	14.31	11.29	8.27	5.24	2.81	0.69	-
1200	1220	27.04	24.02	21.00	17.98	14.95	11.93	8.91	5.89	3.26	1.14	-
1220	1240	27.69	24.66	21.64	18.62	15.60	12.58	9.55	6.53	3.71	1.59	-
1240	1260	28.37	25.31	22.29	19.26	16.24	13.22	10.20	7.18	4.16	2.04	-
1260	1280	29.21	25.95	22.93	19.91	16.89	13.86	10.84	7.82	4.80	2.49	-
1280	1300	30.05	26.60	23.57	20.55	17.53	14.51	11.49	8.46	5.44	2.95	0.82
1300	1320	30.89	27.24	24.22	21.20	18.17	15.15	12.13	9.11	6.09	3.40	1.28
1320	1340	31.74	27.88	24.86	21.84	18.82	15.80	12.77	9.75	6.73	3.85	1.73
1340	1360	32.58	28.63	25.51	22.48	19.46	16.44	13.42	10.40	7.37	4.35	2.18
1360	1380	33.42	29.47	26.15	23.13	20.11	17.08	14.06	11.04	8.02	5.00	2.63
1380	1400	34.26	30.31	26.79	23.77	20.75	17.73	14.71	11.68	8.66	5.64	3.08
1400	1420	35.10	31.15	27.44	24.42	21.39	18.37	15.35	12.33	9.31	6.28	3.54
1420	1440	35.95	32.00	28.08	25.06	22.04	19.02	15.99	12.97	9.95	6.93	3.99
1440	1460	36.79	32.84	28.89	25.70	22.68	19.66	16.64	13.62	10.59	7.57	4.55
1460	1480	37.63	33.68	29.73	26.35	23.33	20.30	17.28	14.26	11.24	8.22	5.19
1480	1500	38.47	34.52	30.57	26.99	23.97	20.95	17.93	14.90	11.88	8.86	5.84
1500	1520	39.31	35.36	31.41	27.64	24.61	21.59	18.57	15.55	12.53	9.50	6.48
1520	1540	40.16	36.21	32.25	28.30	25.26	22.24	19.21	16.19	13.17	10.15	7.13
1540	1560	41.00	37.05	33.10	29.15	25.90	22.88	19.86	16.84	13.81	10.79	7.77
1560	1580	41.84	37.89	33.94	29.99	26.55	23.52	20.50	17.48	14.46	11.44	8.41
1580	1600	42.68	38.73	34.78	30.83	27.19	24.17	21.15	18.12	15.10	12.08	9.06

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

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons — **Biweekly** Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	43.52	39.57	35.62	31.67	27.83	24.81	21.79	18.77	15.75	12.72	9.70
1620	1640	44.37	40.42	36.46	32.51	28.56	25.46	22.43	19.41	16.39	13.37	10.35
1640	1660	45.21	41.26	37.31	33.36	29.40	26.10	23.08	20.06	17.03	14.01	10.99
1660	1680	46.05	42.10	38.15	34.20	30.25	26.74	23.72	20.70	17.68	14.66	11.63
1680	1700	46.89	42.94	38.99	35.04	31.09	27.39	24.37	21.34	18.32	15.30	12.28
1700	1720	47.73	43.78	39.83	35.88	31.93	28.03	25.01	21.99	18.97	15.94	12.92
1720	1740	48.58	44.63	40.67	36.72	32.77	28.82	25.65	22.63	19.61	16.59	13.57
1740	1760	49.42	45.47	41.52	37.57	33.61	29.66	26.30	23.28	20.25	17.23	14.21
1760	1780	50.26	46.31	42.36	38.41	34.46	30.50	26.94	23.92	20.90	17.88	14.85
1780	1800	51.10	47.15	43.20	39.25	35.30	31.35	27.59	24.56	21.54	18.52	15.50
1800	1820	51.94	47.99	44.04	40.09	36.14	32.19	28.24	25.21	22.19	19.16	16.14
1820	1840	52.79	48.84	44.88	40.93	36.98	33.03	29.08	25.85	22.83	19.81	16.79
1840	1860	53.63	49.68	45.73	41.78	37.82	33.87	29.92	26.50	23.47	20.45	17.43
1860	1880	54.47	50.52	46.57	42.62	38.67	34.71	30.76	27.14	24.12	21.10	18.07
1880	1900	55.31	51.36	47.41	43.46	39.51	35.56	31.61	27.78	24.76	21.74	18.72
1900	1920	56.15	52.20	48.25	44.30	40.35	36.40	32.45	28.50	25.41	22.38	19.36
1920	1940	57.00	53.05	49.09	45.14	41.19	37.24	33.29	29.34	26.05	23.03	20.01
1940	1960	57.85	53.89	49.94	45.99	42.03	38.08	34.13	30.18	26.69	23.67	20.65
1960	1980	58.72	54.73	50.78	46.83	42.88	38.92	34.97	31.02	27.34	24.32	21.29
1980	2000	59.59	55.57	51.62	47.67	43.72	39.77	35.82	31.86	27.98	24.96	21.94
2000	2020	60.46	56.41	52.46	48.51	44.56	40.61	36.66	32.71	28.76	25.60	22.58
2020	2040	61.33	57.26	53.30	49.35	45.40	41.45	37.50	33.55	29.60	26.25	23.23
2040	2060	62.20	58.12	54.15	50.20	46.24	42.29	38.34	34.39	30.44	26.89	23.87
2060	2080	63.07	58.99	54.99	51.04	47.09	43.13	39.18	35.23	31.28	27.54	24.51
2080	2100	63.94	59.86	55.83	51.88	47.93	43.98	40.03	36.07	32.12	28.18	25.16
2100	2120	64.81	60.73	56.67	52.72	48.77	44.82	40.87	36.92	32.97	29.01	25.80
2120	2140	65.68	61.60	57.52	53.56	49.61	45.66	41.71	37.76	33.81	29.86	26.45
2140	2160	66.55	62.47	58.39	54.41	50.45	46.50	42.55	38.60	34.65	30.70	27.09
2160	2180	67.42	63.34	59.26	55.25	51.30	47.34	43.39	39.44	35.49	31.54	27.73
2180	2200	68.29	64.21	60.13	56.09	52.14	48.19	44.24	40.28	36.33	32.38	28.43
2200	2220	69.16	65.08	61.00	56.93	52.98	49.03	45.08	41.13	37.18	33.22	29.27
2220	2240	70.03	65.95	61.87	57.78	53.82	49.87	45.92	41.97	38.02	34.07	30.12
2240	2260	70.90	66.82	62.74	58.65	54.66	50.71	46.76	42.81	38.86	34.91	30.96
2260	2280	71.77	67.69	63.61	59.52	55.51	51.55	47.60	43.65	39.70	35.75	31.80
2280	2300	72.64	68.56	64.48	60.39	56.35	52.40	48.45	44.49	40.54	36.59	32.64
2300	2320	73.51	69.43	65.35	61.26	57.19	53.24	49.29	45.34	41.39	37.43	33.48
2320	2340	74.38	70.30	66.22	62.13	58.05	54.08	50.13	46.18	42.23	38.28	34.33
2340	2360	75.25	71.17	67.09	63.00	58.92	54.92	50.97	47.02	43.07	39.12	35.17
2360	2380	76.12	72.04	67.96	63.87	59.79	55.76	51.81	47.86	43.91	39.96	36.01
2380	2400	76.99	72.91	68.83	64.74	60.66	56.61	52.66	48.70	44.75	40.80	36.85
2400	2420	77.86	73.78	69.70	65.61	61.53	57.45	53.50	49.55	45.60	41.64	37.69
2420	2440	78.76	74.65	70.57	66.48	62.40	58.32	54.34	50.39	46.44	42.49	38.54
2440	2460	79.66	75.52	71.44	67.35	63.27	59.19	55.18	51.23	47.28	43.33	39.38
2460	2480	80.55	76.39	72.31	68.22	64.14	60.06	56.02	52.07	48.12	44.17	40.22
2480	2500	81.45	77.26	73.18	69.09	65.01	60.93	56.87	52.91	48.96	45.01	41.06
2500	2520	82.34	78.14	74.05	69.96	65.88	61.80	57.72	53.76	49.81	45.85	41.90
2520	2540	83.24	79.04	74.92	70.83	66.75	62.67	58.59	54.60	50.65	46.70	42.75
2540	2560	84.14	79.93	75.79	71.70	67.62	63.54	59.46	55.44	51.49	47.54	43.59
2560	2580	85.03	80.83	76.66	72.57	68.49	64.41	60.33	56.28	52.33	48.38	44.43
2580	2600	85.93	81.72	77.53	73.44	69.36	65.28	61.20	57.12	53.17	49.22	45.27
2600	2620	86.82	82.62	78.42	74.31	70.23	66.15	62.07	57.98	54.02	50.06	46.11
2620	2640	87.72	83.52	79.31	75.18	71.10	67.02	62.94	58.85	54.86	50.91	46.96
2640	2660	88.62	84.41	80.21	76.05	71.97	67.89	63.81	59.72	55.70	51.75	47.80
2660	2680	89.51	85.31	81.10	76.92	72.84	68.76	64.68	60.59	56.54	52.59	48.64
2680	2700	90.41	86.20	82.00	77.79	73.71	69.63	65.55	61.46	57.38	53.43	49.48
2700	2720	91.30	87.10	82.90	78.69	74.58	70.50	66.42	62.33	58.25	54.27	50.32
2720	2740	92.20	88.00	83.79	79.59	75.45	71.37	67.29	63.20	59.12	55.12	51.17
2740	2760	93.10	88.89	84.69	80.48	76.32	72.24	68.16	64.07	59.99	55.96	52.01
2760	2780	93.99	89.79	85.58	81.38	77.19	73.11	69.03	64.94	60.86	56.80	52.85
2780	2800	94.89	90.68	86.48	82.27	78.07	73.98	69.90	65.81	61.73	57.65	53.69
2800	2820	95.78	91.58	87.38	83.17	78.97	74.85	70.77	66.68	62.60	58.52	54.53
2820	2840	96.68	92.48	88.27	84.07	79.86	75.72	71.64	67.55	63.47	59.39	55.38
2840	2860	97.58	93.37	89.17	84.96	80.76	76.59	72.51	68.42	64.34	60.26	56.22
2860	2880	98.47	94.27	90.06	85.86	81.65	77.46	73.38	69.29	65.21	61.13	57.06
2880	2900	99.37	95.16	90.96	86.75	82.55	78.35	74.25	70.16	66.08	62.00	57.92
2900	2920	100.26	96.06	91.86	87.65	83.45	79.24	75.12	71.03	66.95	62.87	58.79
2920	2940	101.16	96.96	92.75	88.55	84.34	80.14	75.99	71.90	67.82	63.74	59.66
2940	2960	102.06	97.85	93.65	89.44	85.24	81.03	76.86	72.77	68.69	64.61	60.53
2960	2980	102.95	98.75	94.54	90.34	86.13	81.93	77.73	73.64	69.56	65.48	61.40
2980	3000	103.85	99.64	95.44	91.23	87.03	82.83	78.62	74.51	70.43	66.35	62.27
3,000 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, 2026)

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	0.50	-	-	-	-	-	-	-	-	-	-
170	180	0.72	-	-	-	-	-	-	-	-	-	-
180	190	0.95	-	-	-	-	-	-	-	-	-	-
190	200	1.18	-	-	-	-	-	-	-	-	-	-
200	210	1.40	-	-	-	-	-	-	-	-	-	-
210	220	1.63	-	-	-	-	-	-	-	-	-	-
220	230	1.85	-	-	-	-	-	-	-	-	-	-
230	240	2.08	-	-	-	-	-	-	-	-	-	-
240	250	2.31	-	-	-	-	-	-	-	-	-	-
250	260	2.53	-	-	-	-	-	-	-	-	-	-
260	270	2.76	-	-	-	-	-	-	-	-	-	-
270	280	2.98	0.69	-	-	-	-	-	-	-	-	-
280	290	3.26	0.91	-	-	-	-	-	-	-	-	-
290	300	3.58	1.14	-	-	-	-	-	-	-	-	-
300	310	3.90	1.36	-	-	-	-	-	-	-	-	-
310	320	4.23	1.59	-	-	-	-	-	-	-	-	-
320	330	4.55	1.82	-	-	-	-	-	-	-	-	-
330	340	4.87	2.04	-	-	-	-	-	-	-	-	-
340	350	5.19	2.27	-	-	-	-	-	-	-	-	-
350	360	5.52	2.49	-	-	-	-	-	-	-	-	-
360	370	5.84	2.72	-	-	-	-	-	-	-	-	-
370	380	6.16	2.95	0.65	-	-	-	-	-	-	-	-
380	390	6.48	3.21	0.87	-	-	-	-	-	-	-	-
390	400	6.80	3.53	1.10	-	-	-	-	-	-	-	-
400	410	7.13	3.85	1.33	-	-	-	-	-	-	-	-
410	420	7.45	4.17	1.55	-	-	-	-	-	-	-	-
420	430	7.77	4.50	1.78	-	-	-	-	-	-	-	-
430	440	8.09	4.82	2.00	-	-	-	-	-	-	-	-
440	450	8.41	5.14	2.23	-	-	-	-	-	-	-	-
450	460	8.73	5.46	2.46	-	-	-	-	-	-	-	-
460	470	9.06	5.78	2.68	-	-	-	-	-	-	-	-
470	480	9.38	6.11	2.91	0.61	-	-	-	-	-	-	-
480	490	9.70	6.43	3.15	0.84	-	-	-	-	-	-	-
490	500	10.02	6.75	3.48	1.06	-	-	-	-	-	-	-
500	510	10.35	7.07	3.80	1.29	-	-	-	-	-	-	-
510	520	10.67	7.39	4.12	1.51	-	-	-	-	-	-	-
520	530	10.99	7.72	4.44	1.74	-	-	-	-	-	-	-
530	540	11.31	8.04	4.76	1.97	-	-	-	-	-	-	-
540	550	11.63	8.36	5.09	2.19	-	-	-	-	-	-	-
550	560	11.96	8.68	5.41	2.42	-	-	-	-	-	-	-
560	570	12.28	9.00	5.73	2.64	-	-	-	-	-	-	-
570	580	12.60	9.33	6.05	2.87	0.57	-	-	-	-	-	-
580	590	12.92	9.65	6.37	3.10	0.80	-	-	-	-	-	-
590	600	13.24	9.97	6.70	3.42	1.02	-	-	-	-	-	-
600	610	13.56	10.29	7.02	3.74	1.25	-	-	-	-	-	-
610	620	13.89	10.61	7.34	4.07	1.48	-	-	-	-	-	-
620	630	14.21	10.94	7.66	4.39	1.70	-	-	-	-	-	-
630	640	14.53	11.26	7.98	4.71	1.93	-	-	-	-	-	-
640	650	14.85	11.58	8.31	5.03	2.15	-	-	-	-	-	-
650	660	15.17	11.90	8.63	5.35	2.38	-	-	-	-	-	-
660	670	15.50	12.22	8.95	5.68	2.61	-	-	-	-	-	-
670	680	15.82	12.55	9.27	6.00	2.83	0.53	-	-	-	-	-
680	690	16.14	12.87	9.59	6.32	3.06	0.76	-	-	-	-	-
690	700	16.46	13.19	9.92	6.64	3.37	0.99	-	-	-	-	-
700	710	16.79	13.51	10.24	6.96	3.69	1.21	-	-	-	-	-
710	720	17.11	13.83	10.56	7.29	4.01	1.44	-	-	-	-	-
720	730	17.43	14.16	10.88	7.61	4.33	1.66	-	-	-	-	-
730	740	17.75	14.48	11.20	7.93	4.66	1.89	-	-	-	-	-
740	750	18.07	14.80	11.53	8.25	4.98	2.12	-	-	-	-	-
750	760	18.39	15.12	11.85	8.57	5.30	2.34	-	-	-	-	-
760	770	18.72	15.44	12.17	8.90	5.62	2.57	-	-	-	-	-
770	780	19.04	15.77	12.49	9.22	5.94	2.79	0.50	-	-	-	-
780	790	19.36	16.09	12.81	9.54	6.27	3.02	0.72	-	-	-	-
790	800	19.68	16.41	13.14	9.86	6.59	3.31	0.95	-	-	-	-

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

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—**Semimonthly** Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	20.01	16.73	13.46	10.18	6.91	3.64	1.17	-	-	-	-
810	820	20.33	17.05	13.78	10.51	7.23	3.96	1.40	-	-	-	-
820	830	20.65	17.38	14.10	10.83	7.55	4.28	1.63	-	-	-	-
830	840	20.97	17.70	14.42	11.15	7.88	4.60	1.85	-	-	-	-
840	850	21.29	18.02	14.75	11.47	8.20	4.92	2.08	-	-	-	-
850	860	21.62	18.34	15.07	11.79	8.52	5.25	2.30	-	-	-	-
860	870	21.94	18.66	15.39	12.12	8.84	5.57	2.53	-	-	-	-
870	880	22.26	18.99	15.71	12.44	9.16	5.89	2.76	-	-	-	-
880	890	22.58	19.31	16.03	12.76	9.49	6.21	2.98	0.69	-	-	-
890	900	22.90	19.63	16.36	13.08	9.81	6.53	3.26	0.91	-	-	-
900	910	23.22	19.95	16.68	13.40	10.13	6.86	3.58	1.14	-	-	-
910	920	23.60	20.27	17.00	13.73	10.45	7.18	3.90	1.36	-	-	-
920	930	24.02	20.60	17.32	14.05	10.77	7.50	4.23	1.59	-	-	-
930	940	24.44	20.92	17.64	14.37	11.10	7.82	4.55	1.82	-	-	-
940	950	24.87	21.24	17.97	14.69	11.42	8.14	4.87	2.04	-	-	-
950	960	25.29	21.56	18.29	15.01	11.74	8.47	5.19	2.27	-	-	-
960	970	25.71	21.88	18.61	15.34	12.06	8.79	5.51	2.49	-	-	-
970	980	26.13	22.21	18.93	15.66	12.38	9.11	5.84	2.72	-	-	-
980	990	26.55	22.53	19.25	15.98	12.71	9.43	6.16	2.95	0.65	-	-
990	1000	26.97	22.85	19.58	16.30	13.03	9.75	6.48	3.21	0.87	-	-
1000	1010	27.39	23.17	19.90	16.62	13.35	10.08	6.80	3.53	1.10	-	-
1010	1020	27.81	23.53	20.22	16.95	13.67	10.40	7.12	3.85	1.33	-	-
1020	1030	28.23	23.95	20.54	17.27	13.99	10.72	7.45	4.17	1.55	-	-
1030	1040	28.65	24.37	20.86	17.59	14.32	11.04	7.77	4.49	1.78	-	-
1040	1050	29.08	24.80	21.19	17.91	14.64	11.36	8.09	4.82	2.00	-	-
1050	1060	29.50	25.22	21.51	18.23	14.96	11.69	8.41	5.14	2.23	-	-
1060	1070	29.92	25.64	21.83	18.56	15.28	12.01	8.73	5.46	2.46	-	-
1070	1080	30.34	26.06	22.15	18.88	15.60	12.33	9.06	5.78	2.68	-	-
1080	1090	30.76	26.48	22.47	19.20	15.93	12.65	9.38	6.10	2.91	0.61	-
1090	1100	31.18	26.90	22.80	19.52	16.25	12.97	9.70	6.43	3.15	0.84	-
1100	1110	31.60	27.32	23.12	19.84	16.57	13.30	10.02	6.75	3.47	1.06	-
1110	1120	32.02	27.74	23.46	20.17	16.89	13.62	10.34	7.07	3.80	1.29	-
1120	1130	32.44	28.16	23.88	20.49	17.21	13.94	10.67	7.39	4.12	1.51	-
1130	1140	32.86	28.58	24.30	20.81	17.54	14.26	10.99	7.71	4.44	1.74	-
1140	1150	33.29	29.01	24.72	21.13	17.86	14.58	11.31	8.04	4.76	1.97	-
1150	1160	33.71	29.43	25.15	21.45	18.18	14.91	11.63	8.36	5.08	2.19	-
1160	1170	34.13	29.85	25.57	21.78	18.50	15.23	11.95	8.68	5.41	2.42	-
1170	1180	34.55	30.27	25.99	22.10	18.82	15.55	12.28	9.00	5.73	2.64	-
1180	1190	34.97	30.69	26.41	22.42	19.15	15.87	12.60	9.32	6.05	2.87	0.57
1190	1200	35.39	31.11	26.83	22.74	19.47	16.19	12.92	9.65	6.37	3.10	0.80
1200	1210	35.81	31.53	27.25	23.06	19.79	16.52	13.24	9.97	6.69	3.42	1.02
1210	1220	36.23	31.95	27.67	23.39	20.11	16.84	13.56	10.29	7.02	3.74	1.25
1220	1230	36.65	32.37	28.09	23.81	20.43	17.16	13.89	10.61	7.34	4.07	1.48
1230	1240	37.07	32.79	28.51	24.23	20.76	17.48	14.21	10.93	7.66	4.39	1.70
1240	1250	37.50	33.22	28.93	24.65	21.08	17.80	14.53	11.26	7.98	4.71	1.93
1250	1260	37.92	33.64	29.36	25.08	21.40	18.13	14.85	11.58	8.30	5.03	2.15
1260	1270	38.34	34.06	29.78	25.50	21.72	18.45	15.17	11.90	8.63	5.35	2.38
1270	1280	38.76	34.48	30.20	25.92	22.04	18.77	15.50	12.22	8.95	5.68	2.61
1280	1290	39.18	34.90	30.62	26.34	22.37	19.09	15.82	12.54	9.27	6.00	2.83
1290	1300	39.60	35.32	31.04	26.76	22.69	19.41	16.14	12.87	9.59	6.32	3.06
1300	1310	40.02	35.74	31.46	27.18	23.01	19.74	16.46	13.19	9.91	6.64	3.37
1310	1320	40.44	36.16	31.88	27.60	23.33	20.06	16.78	13.51	10.24	6.96	3.69
1320	1330	40.88	36.58	32.30	28.02	23.74	20.38	17.11	13.83	10.56	7.29	4.01
1330	1340	41.31	37.00	32.72	28.44	24.16	20.70	17.43	14.15	10.88	7.61	4.33
1340	1350	41.75	37.43	33.14	28.86	24.58	21.02	17.75	14.48	11.20	7.93	4.66
1350	1360	42.18	37.85	33.57	29.29	25.01	21.35	18.07	14.80	11.52	8.25	4.98
1360	1370	42.62	38.27	33.99	29.71	25.43	21.67	18.39	15.12	11.85	8.57	5.30
1370	1380	43.05	38.69	34.41	30.13	25.85	21.99	18.72	15.44	12.17	8.90	5.62
1380	1390	43.49	39.11	34.83	30.55	26.27	22.31	19.04	15.76	12.49	9.22	5.94
1390	1400	43.92	39.53	35.25	30.97	26.69	22.63	19.36	16.09	12.81	9.54	6.27
1400	1410	44.36	39.95	35.67	31.39	27.11	22.96	19.68	16.41	13.13	9.86	6.59
1410	1420	44.79	40.37	36.09	31.81	27.53	23.28	20.00	16.73	13.46	10.18	6.91
1420	1430	45.23	40.81	36.51	32.23	27.95	23.67	20.33	17.05	13.78	10.51	7.23
1430	1440	45.66	41.24	36.93	32.65	28.37	24.09	20.65	17.37	14.10	10.83	7.55
1440	1450	46.10	41.68	37.35	33.07	28.79	24.51	20.97	17.70	14.42	11.15	7.88
1450	1460	46.53	42.11	37.78	33.50	29.22	24.94	21.29	18.02	14.74	11.47	8.20
1460	1470	46.97	42.55	38.20	33.92	29.64	25.36	21.61	18.34	15.07	11.79	8.52
1470	1480	47.40	42.98	38.62	34.34	30.06	25.78	21.94	18.66	15.39	12.12	8.84
1480	1490	47.84	43.42	39.04	34.76	30.48	26.20	22.26	18.98	15.71	12.44	9.16
1490	1500	48.27	43.85	39.46	35.18	30.90	26.62	22.58	19.31	16.03	12.76	9.49
1,500 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, 2026)

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	-	-	-	-	-	-	-	-	-	-	-
370	390	0.88	-	-	-	-	-	-	-	-	-	-
390	410	1.33	-	-	-	-	-	-	-	-	-	-
410	430	1.79	-	-	-	-	-	-	-	-	-	-
430	450	2.24	-	-	-	-	-	-	-	-	-	-
450	470	2.69	-	-	-	-	-	-	-	-	-	-
470	490	3.14	0.84	-	-	-	-	-	-	-	-	-
490	510	3.59	1.30	-	-	-	-	-	-	-	-	-
510	530	4.05	1.75	-	-	-	-	-	-	-	-	-
530	550	4.50	2.20	-	-	-	-	-	-	-	-	-
550	570	5.12	2.65	-	-	-	-	-	-	-	-	-
570	590	5.76	3.10	0.81	-	-	-	-	-	-	-	-
590	610	6.41	3.56	1.26	-	-	-	-	-	-	-	-
610	630	7.05	4.01	1.71	-	-	-	-	-	-	-	-
630	650	7.70	4.46	2.16	-	-	-	-	-	-	-	-
650	670	8.34	5.07	2.61	-	-	-	-	-	-	-	-
670	690	8.98	5.71	3.07	0.77	-	-	-	-	-	-	-
690	710	9.63	6.35	3.52	1.22	-	-	-	-	-	-	-
710	730	10.27	7.00	3.97	1.67	-	-	-	-	-	-	-
730	750	10.92	7.64	4.42	2.12	-	-	-	-	-	-	-
750	770	11.56	8.29	5.01	2.58	-	-	-	-	-	-	-
770	790	12.20	8.93	5.66	3.03	0.73	-	-	-	-	-	-
790	810	12.85	9.57	6.30	3.48	1.18	-	-	-	-	-	-
810	830	13.49	10.22	6.94	3.93	1.63	-	-	-	-	-	-
830	850	14.14	10.86	7.59	4.38	2.09	-	-	-	-	-	-
850	870	14.78	11.51	8.23	4.96	2.54	-	-	-	-	-	-
870	890	15.42	12.15	8.88	5.60	2.99	0.69	-	-	-	-	-
890	910	16.07	12.79	9.52	6.25	3.44	1.14	-	-	-	-	-
910	930	16.71	13.44	10.16	6.89	3.89	1.60	-	-	-	-	-
930	950	17.36	14.08	10.81	7.53	4.35	2.05	-	-	-	-	-
950	970	18.00	14.73	11.45	8.18	4.90	2.50	-	-	-	-	-
970	990	18.64	15.37	12.10	8.82	5.55	2.95	0.65	-	-	-	-
990	1010	19.29	16.01	12.74	9.47	6.19	3.40	1.11	-	-	-	-
1010	1030	19.93	16.66	13.38	10.11	6.84	3.86	1.56	-	-	-	-
1030	1050	20.58	17.30	14.03	10.75	7.48	4.31	2.01	-	-	-	-
1050	1070	21.22	17.95	14.67	11.40	8.12	4.85	2.46	-	-	-	-
1070	1090	21.86	18.59	15.32	12.04	8.77	5.49	2.91	0.62	-	-	-
1090	1110	22.51	19.23	15.96	12.69	9.41	6.14	3.37	1.07	-	-	-
1110	1130	23.15	19.88	16.60	13.33	10.06	6.78	3.82	1.52	-	-	-
1130	1150	23.80	20.52	17.25	13.97	10.70	7.43	4.27	1.97	-	-	-
1150	1170	24.44	21.17	17.89	14.62	11.34	8.07	4.80	2.43	-	-	-
1170	1190	25.08	21.81	18.54	15.26	11.99	8.71	5.44	2.88	0.58	-	-
1190	1210	25.73	22.45	19.18	15.91	12.63	9.36	6.08	3.33	1.03	-	-
1210	1230	26.37	23.10	19.82	16.55	13.28	10.00	6.73	3.78	1.48	-	-
1230	1250	27.02	23.74	20.47	17.19	13.92	10.65	7.37	4.23	1.94	-	-
1250	1270	27.66	24.39	21.11	17.84	14.56	11.29	8.02	4.74	2.39	-	-
1270	1290	28.30	25.03	21.76	18.48	15.21	11.93	8.66	5.39	2.84	0.54	-
1290	1310	28.95	25.67	22.40	19.13	15.85	12.58	9.30	6.03	3.29	0.99	-
1310	1330	29.59	26.32	23.04	19.77	16.50	13.22	9.95	6.68	3.74	1.45	-
1330	1350	30.24	26.96	23.69	20.41	17.14	13.87	10.59	7.32	4.20	1.90	-
1350	1370	30.98	27.61	24.33	21.06	17.78	14.51	11.24	7.96	4.69	2.35	-
1370	1390	31.82	28.25	24.98	21.70	18.43	15.15	11.88	8.61	5.33	2.80	0.50
1390	1410	32.66	28.89	25.62	22.35	19.07	15.80	12.52	9.25	5.98	3.25	0.96
1410	1430	33.51	29.54	26.26	22.99	19.72	16.44	13.17	9.90	6.62	3.71	1.41
1430	1450	34.35	30.18	26.91	23.63	20.36	17.09	13.81	10.54	7.27	4.16	1.86
1450	1470	35.19	30.91	27.55	24.28	21.00	17.73	14.46	11.18	7.91	4.64	2.31
1470	1490	36.03	31.75	28.20	24.92	21.65	18.37	15.10	11.83	8.55	5.28	2.76
1490	1510	36.87	32.59	28.84	25.57	22.29	19.02	15.74	12.47	9.20	5.92	3.22
1510	1530	37.72	33.44	29.48	26.21	22.94	19.66	16.39	13.12	9.84	6.57	3.67
1530	1550	38.56	34.28	30.13	26.85	23.58	20.31	17.03	13.76	10.49	7.21	4.12
1550	1570	39.40	35.12	30.84	27.50	24.22	20.95	17.68	14.40	11.13	7.86	4.58
1570	1590	40.24	35.96	31.68	28.14	24.87	21.59	18.32	15.05	11.77	8.50	5.23
1590	1610	41.09	36.80	32.52	28.79	25.51	22.24	18.96	15.69	12.42	9.14	5.87

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

Married Persons—**Semimonthly** Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	41.93	37.65	33.37	29.43	26.16	22.88	19.61	16.34	13.06	9.79	6.51
1630	1650	42.77	38.49	34.21	30.07	26.80	23.53	20.25	16.98	13.71	10.43	7.16
1650	1670	43.61	39.33	35.05	30.77	27.44	24.17	20.90	17.62	14.35	11.08	7.80
1670	1690	44.45	40.17	35.89	31.61	28.09	24.81	21.54	18.27	14.99	11.72	8.45
1690	1710	45.29	41.01	36.73	32.45	28.73	25.46	22.18	18.91	15.64	12.36	9.09
1710	1730	46.14	41.86	37.58	33.30	29.38	26.10	22.83	19.56	16.28	13.01	9.73
1730	1750	46.98	42.70	38.42	34.14	30.02	26.75	23.47	20.20	16.93	13.65	10.38
1750	1770	47.82	43.54	39.26	34.98	30.70	27.39	24.12	20.84	17.57	14.30	11.02
1770	1790	48.66	44.38	40.10	35.82	31.54	28.03	24.76	21.49	18.21	14.94	11.67
1790	1810	49.51	45.22	40.94	36.66	32.38	28.68	25.40	22.13	18.86	15.58	12.31
1810	1830	50.35	46.07	41.79	37.51	33.23	29.32	26.05	22.78	19.50	16.23	12.95
1830	1850	51.19	46.91	42.63	38.35	34.07	29.97	26.69	23.42	20.15	16.87	13.60
1850	1870	52.03	47.75	43.47	39.19	34.91	30.63	27.34	24.06	20.79	17.52	14.24
1870	1890	52.87	48.59	44.31	40.03	35.75	31.47	27.98	24.71	21.43	18.16	14.89
1890	1910	53.71	49.43	45.15	40.87	36.59	32.31	28.62	25.35	22.08	18.80	15.53
1910	1930	54.56	50.28	46.00	41.72	37.44	33.16	29.27	26.00	22.72	19.45	16.17
1930	1950	55.40	51.12	46.84	42.56	38.28	34.00	29.91	26.64	23.37	20.09	16.82
1950	1970	56.24	51.96	47.68	43.40	39.12	34.84	30.56	27.28	24.01	20.74	17.46
1970	1990	57.08	52.80	48.52	44.24	39.96	35.68	31.40	27.93	24.65	21.38	18.11
1990	2010	57.92	53.64	49.36	45.08	40.80	36.52	32.24	28.57	25.30	22.02	18.75
2010	2030	58.77	54.49	50.21	45.93	41.65	37.37	33.09	29.22	25.94	22.67	19.39
2030	2050	59.61	55.33	51.05	46.77	42.49	38.21	33.93	29.86	26.59	23.31	20.04
2050	2070	60.45	56.17	51.89	47.61	43.33	39.05	34.77	30.50	27.23	23.96	20.68
2070	2090	61.29	57.01	52.73	48.45	44.17	39.89	35.61	31.33	27.87	24.60	21.33
2090	2110	62.13	57.85	53.57	49.29	45.01	40.73	36.45	32.17	28.52	25.24	21.97
2110	2130	63.00	58.70	54.42	50.14	45.86	41.58	37.30	33.01	29.16	25.89	22.61
2130	2150	63.87	59.54	55.26	50.98	46.70	42.42	38.14	33.86	29.81	26.53	23.26
2150	2170	64.74	60.38	56.10	51.82	47.54	43.26	38.98	34.70	30.45	27.18	23.90
2170	2190	65.61	61.22	56.94	52.66	48.38	44.10	39.82	35.54	31.26	27.82	24.55
2190	2210	66.48	62.06	57.78	53.50	49.22	44.94	40.66	36.38	32.10	28.46	25.19
2210	2230	67.35	62.93	58.63	54.35	50.07	45.79	41.51	37.22	32.94	29.11	25.83
2230	2250	68.22	63.80	59.47	55.19	50.91	46.63	42.35	38.07	33.79	29.75	26.48
2250	2270	69.09	64.67	60.31	56.03	51.75	47.47	43.19	38.91	34.63	30.40	27.12
2270	2290	69.96	65.54	61.15	56.87	52.59	48.31	44.03	39.75	35.47	31.19	27.77
2290	2310	70.83	66.41	61.99	57.71	53.43	49.15	44.87	40.59	36.31	32.03	28.41
2310	2330	71.70	67.28	62.85	58.56	54.28	50.00	45.72	41.43	37.15	32.87	29.05
2330	2350	72.57	68.15	63.72	59.40	55.12	50.84	46.56	42.28	38.00	33.72	29.70
2350	2370	73.44	69.02	64.59	60.24	55.96	51.68	47.40	43.12	38.84	34.56	30.34
2370	2390	74.31	69.89	65.46	61.08	56.80	52.52	48.24	43.96	39.68	35.40	31.12
2390	2410	75.18	70.76	66.33	61.92	57.64	53.36	49.08	44.80	40.52	36.24	31.96
2410	2430	76.05	71.63	67.20	62.78	58.49	54.21	49.93	45.64	41.36	37.08	32.80
2430	2450	76.92	72.50	68.07	63.65	59.33	55.05	50.77	46.49	42.21	37.93	33.65
2450	2470	77.79	73.37	68.94	64.52	60.17	55.89	51.61	47.33	43.05	38.77	34.49
2470	2490	78.66	74.24	69.81	65.39	61.01	56.73	52.45	48.17	43.89	39.61	35.33
2490	2510	79.53	75.11	70.68	66.26	61.85	57.57	53.29	49.01	44.73	40.45	36.17
2510	2530	80.40	75.98	71.55	67.13	62.71	58.42	54.14	49.85	45.57	41.29	37.01
2530	2550	81.27	76.85	72.42	68.00	63.58	59.26	54.98	50.70	46.42	42.14	37.86
2550	2570	82.14	77.72	73.29	68.87	64.45	60.10	55.82	51.54	47.26	42.98	38.70
2570	2590	83.01	78.59	74.16	69.74	65.32	60.94	56.66	52.38	48.10	43.82	39.54
2590	2610	83.88	79.46	75.03	70.61	66.19	61.78	57.50	53.22	48.94	44.66	40.38
2610	2630	84.77	80.33	75.90	71.48	67.06	62.64	58.35	54.06	49.78	45.50	41.22
2630	2650	85.67	81.20	76.77	72.35	67.93	63.51	59.19	54.91	50.63	46.35	42.07
2650	2670	86.56	82.07	77.64	73.22	68.80	64.38	60.03	55.75	51.47	47.19	42.91
2670	2690	87.46	82.94	78.51	74.09	69.67	65.25	60.87	56.59	52.31	48.03	43.75
2690	2710	88.36	83.81	79.38	74.96	70.54	66.12	61.71	57.43	53.15	48.87	44.59
2710	2730	89.25	84.70	80.25	75.83	71.41	66.99	62.56	58.27	53.99	49.71	45.43
2730	2750	90.15	85.59	81.12	76.70	72.28	67.86	63.43	59.12	54.84	50.56	46.28
2750	2770	91.04	86.49	81.99	77.57	73.15	68.73	64.30	59.96	55.68	51.40	47.12
2770	2790	91.94	87.39	82.86	78.44	74.02	69.60	65.17	60.80	56.52	52.24	47.96
2790	2810	92.84	88.28	83.73	79.31	74.89	70.47	66.04	61.64	57.36	53.08	48.80
2810	2830	93.73	89.18	84.62	80.18	75.76	71.34	66.91	62.49	58.20	53.92	49.64
2830	2850	94.63	90.07	85.52	81.05	76.63	72.21	67.78	63.36	59.05	54.77	50.49
2850	2870	95.52	90.97	86.41	81.92	77.50	73.08	68.65	64.23	59.89	55.61	51.33
2870	2890	96.42	91.87	87.31	82.79	78.37	73.95	69.52	65.10	60.73	56.45	52.17
2890	2910	97.32	92.76	88.21	83.66	79.24	74.82	70.39	65.97	61.57	57.29	53.01
2910	2930	98.21	93.66	89.10	84.55	80.11	75.69	71.26	66.84	62.42	58.13	53.85
2930	2950	99.11	94.55	90.00	85.44	80.98	76.56	72.13	67.71	63.29	58.98	54.70
2950	2970	100.00	95.45	90.89	86.34	81.85	77.43	73.00	68.58	64.16	59.82	55.54
2970	2990	100.90	96.35	91.79	87.24	82.72	78.30	73.87	69.45	65.03	60.66	56.38
2990	3010	101.80	97.24	92.69	88.13	83.59	79.17	74.74	70.32	65.90	61.50	57.22

3,010 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 Income Tax Withholding Wage Bracket Table*

Single Persons — **Monthly** Payroll Period

(For Wages Paid on or After January 1, 2026)

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	-	-	-	-	-	-	-	-	-	-	-
310	330	0.77	-	-	-	-	-	-	-	-	-	-
330	350	1.22	-	-	-	-	-	-	-	-	-	-
350	370	1.67	-	-	-	-	-	-	-	-	-	-
370	390	2.12	-	-	-	-	-	-	-	-	-	-
390	410	2.58	-	-	-	-	-	-	-	-	-	-
410	430	3.03	-	-	-	-	-	-	-	-	-	-
430	450	3.48	-	-	-	-	-	-	-	-	-	-
450	470	3.93	-	-	-	-	-	-	-	-	-	-
470	490	4.38	-	-	-	-	-	-	-	-	-	-
490	510	4.84	-	-	-	-	-	-	-	-	-	-
510	530	5.29	0.69	-	-	-	-	-	-	-	-	-
530	550	5.74	1.15	-	-	-	-	-	-	-	-	-
550	570	6.20	1.60	-	-	-	-	-	-	-	-	-
570	590	6.85	2.05	-	-	-	-	-	-	-	-	-
590	610	7.49	2.50	-	-	-	-	-	-	-	-	-
610	630	8.13	2.95	-	-	-	-	-	-	-	-	-
630	650	8.78	3.41	-	-	-	-	-	-	-	-	-
650	670	9.42	3.86	-	-	-	-	-	-	-	-	-
670	690	10.07	4.31	-	-	-	-	-	-	-	-	-
690	710	10.71	4.76	-	-	-	-	-	-	-	-	-
710	730	11.35	5.21	0.62	-	-	-	-	-	-	-	-
730	750	12.00	5.67	1.07	-	-	-	-	-	-	-	-
750	770	12.64	6.12	1.52	-	-	-	-	-	-	-	-
770	790	13.29	6.74	1.97	-	-	-	-	-	-	-	-
790	810	13.93	7.38	2.43	-	-	-	-	-	-	-	-
810	830	14.57	8.03	2.88	-	-	-	-	-	-	-	-
830	850	15.22	8.67	3.33	-	-	-	-	-	-	-	-
850	870	15.86	9.31	3.78	-	-	-	-	-	-	-	-
870	890	16.51	9.96	4.23	-	-	-	-	-	-	-	-
890	910	17.15	10.60	4.69	-	-	-	-	-	-	-	-
910	930	17.79	11.25	5.14	0.54	-	-	-	-	-	-	-
930	950	18.44	11.89	5.59	0.99	-	-	-	-	-	-	-
950	970	19.08	12.53	6.04	1.45	-	-	-	-	-	-	-
970	990	19.73	13.18	6.63	1.90	-	-	-	-	-	-	-
990	1010	20.37	13.82	7.28	2.35	-	-	-	-	-	-	-
1010	1030	21.01	14.47	7.92	2.80	-	-	-	-	-	-	-
1030	1050	21.66	15.11	8.56	3.25	-	-	-	-	-	-	-
1050	1070	22.30	15.75	9.21	3.71	-	-	-	-	-	-	-
1070	1090	22.95	16.40	9.85	4.16	-	-	-	-	-	-	-
1090	1110	23.59	17.04	10.50	4.61	-	-	-	-	-	-	-
1110	1130	24.23	17.69	11.14	5.06	-	-	-	-	-	-	-
1130	1150	24.88	18.33	11.78	5.51	0.92	-	-	-	-	-	-
1150	1170	25.52	18.97	12.43	5.97	1.37	-	-	-	-	-	-
1170	1190	26.17	19.62	13.07	6.52	1.82	-	-	-	-	-	-
1190	1210	26.81	20.26	13.72	7.17	2.28	-	-	-	-	-	-
1210	1230	27.45	20.91	14.36	7.81	2.73	-	-	-	-	-	-
1230	1250	28.10	21.55	15.00	8.46	3.18	-	-	-	-	-	-
1250	1270	28.74	22.19	15.65	9.10	3.63	-	-	-	-	-	-
1270	1290	29.39	22.84	16.29	9.74	4.08	-	-	-	-	-	-
1290	1310	30.03	23.48	16.94	10.39	4.54	-	-	-	-	-	-
1310	1330	30.67	24.13	17.58	11.03	4.99	-	-	-	-	-	-
1330	1350	31.32	24.77	18.22	11.68	5.44	0.84	-	-	-	-	-
1350	1370	31.96	25.41	18.87	12.32	5.89	1.30	-	-	-	-	-
1370	1390	32.61	26.06	19.51	12.96	6.42	1.75	-	-	-	-	-
1390	1410	33.25	26.70	20.16	13.61	7.06	2.20	-	-	-	-	-
1410	1430	33.89	27.35	20.80	14.25	7.71	2.65	-	-	-	-	-
1430	1450	34.54	27.99	21.44	14.90	8.35	3.10	-	-	-	-	-
1450	1470	35.18	28.63	22.09	15.54	8.99	3.56	-	-	-	-	-
1470	1490	35.83	29.28	22.73	16.18	9.64	4.01	-	-	-	-	-
1490	1510	36.47	29.92	23.38	16.83	10.28	4.46	-	-	-	-	-
1510	1530	37.11	30.57	24.02	17.47	10.93	4.91	-	-	-	-	-
1530	1550	37.76	31.21	24.66	18.12	11.57	5.36	0.77	-	-	-	-
1550	1570	38.40	31.85	25.31	18.76	12.21	5.82	1.22	-	-	-	-
1570	1590	39.05	32.50	25.95	19.40	12.86	6.31	1.67	-	-	-	-

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

Nebraska Income Tax Withholding Wage Bracket Table*
Single Persons—**Monthly** Payroll Period (continued)
(For Wages Paid on or After January 1, 2026)

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	39.69	33.14	26.60	20.05	13.50	6.95	2.12	-	-	-	-
1610	1630	40.33	33.79	27.24	20.69	14.15	7.60	2.58	-	-	-	-
1630	1650	40.98	34.43	27.88	21.34	14.79	8.24	3.03	-	-	-	-
1650	1670	41.62	35.07	28.53	21.98	15.43	8.89	3.48	-	-	-	-
1670	1690	42.27	35.72	29.17	22.62	16.08	9.53	3.93	-	-	-	-
1690	1710	42.91	36.36	29.82	23.27	16.72	10.17	4.38	-	-	-	-
1710	1730	43.55	37.01	30.46	23.91	17.37	10.82	4.84	-	-	-	-
1730	1750	44.20	37.65	31.10	24.56	18.01	11.46	5.29	0.69	-	-	-
1750	1770	44.84	38.29	31.75	25.20	18.65	12.11	5.74	1.15	-	-	-
1770	1790	45.49	38.94	32.39	25.84	19.30	12.75	6.20	1.60	-	-	-
1790	1810	46.13	39.58	33.04	26.49	19.94	13.39	6.85	2.05	-	-	-
1810	1830	46.79	40.23	33.68	27.13	20.59	14.04	7.49	2.50	-	-	-
1830	1850	47.64	40.87	34.32	27.78	21.23	14.68	8.13	2.95	-	-	-
1850	1870	48.48	41.51	34.97	28.42	21.87	15.33	8.78	3.41	-	-	-
1870	1890	49.32	42.16	35.61	29.06	22.52	15.97	9.42	3.86	-	-	-
1890	1910	50.16	42.80	36.26	29.71	23.16	16.61	10.07	4.31	-	-	-
1910	1930	51.00	43.45	36.90	30.35	23.81	17.26	10.71	4.76	-	-	-
1930	1950	51.85	44.09	37.54	31.00	24.45	17.90	11.35	5.21	0.62	-	-
1950	1970	52.69	44.73	38.19	31.64	25.09	18.55	12.00	5.67	1.07	-	-
1970	1990	53.53	45.38	38.83	32.28	25.74	19.19	12.64	6.12	1.52	-	-
1990	2010	54.37	46.02	39.48	32.93	26.38	19.83	13.29	6.74	1.97	-	-
2010	2030	55.21	46.67	40.12	33.57	27.03	20.48	13.93	7.38	2.43	-	-
2030	2050	56.06	47.50	40.76	34.22	27.67	21.12	14.57	8.03	2.88	-	-
2050	2070	56.90	48.34	41.41	34.86	28.31	21.77	15.22	8.67	3.33	-	-
2070	2090	57.74	49.18	42.05	35.50	28.96	22.41	15.86	9.32	3.78	-	-
2090	2110	58.58	50.02	42.70	36.15	29.60	23.05	16.51	9.96	4.23	-	-
2110	2130	59.42	50.86	43.34	36.79	30.25	23.70	17.15	10.60	4.69	-	-
2130	2150	60.27	51.71	43.98	37.44	30.89	24.34	17.79	11.25	5.14	0.54	-
2150	2170	61.11	52.55	44.63	38.08	31.53	24.99	18.44	11.89	5.59	1.00	-
2170	2190	61.95	53.39	45.27	38.72	32.18	25.63	19.08	12.54	6.04	1.45	-
2190	2210	62.79	54.23	45.92	39.37	32.82	26.27	19.73	13.18	6.63	1.90	-
2210	2230	63.63	55.07	46.56	40.01	33.47	26.92	20.37	13.82	7.28	2.35	-
2230	2250	64.48	55.92	47.36	40.66	34.11	27.56	21.01	14.47	7.92	2.80	-
2250	2270	65.32	56.76	48.20	41.30	34.75	28.21	21.66	15.11	8.56	3.26	-
2270	2290	66.16	57.60	49.04	41.94	35.40	28.85	22.30	15.76	9.21	3.71	-
2290	2310	67.00	58.44	49.88	42.59	36.04	29.49	22.95	16.40	9.85	4.16	-
2310	2330	67.84	59.28	50.72	43.23	36.69	30.14	23.59	17.04	10.50	4.61	-
2330	2350	68.69	60.13	51.57	43.88	37.33	30.78	24.23	17.69	11.14	5.06	-
2350	2370	69.53	60.97	52.41	44.52	37.97	31.43	24.88	18.33	11.78	5.52	0.92
2370	2390	70.37	61.81	53.25	45.16	38.62	32.07	25.52	18.98	12.43	5.97	1.37
2390	2410	71.21	62.65	54.09	45.81	39.26	32.71	26.17	19.62	13.07	6.53	1.82
2410	2430	72.05	63.49	54.93	46.45	39.91	33.36	26.81	20.26	13.72	7.17	2.28
2430	2450	72.90	64.34	55.78	47.22	40.55	34.00	27.45	20.91	14.36	7.81	2.73
2450	2470	73.74	65.18	56.62	48.06	41.19	34.65	28.10	21.55	15.00	8.46	3.18
2470	2490	74.58	66.02	57.46	48.90	41.84	35.29	28.74	22.20	15.65	9.10	3.63
2490	2510	75.42	66.86	58.30	49.74	42.48	35.93	29.39	22.84	16.29	9.75	4.08
2510	2530	76.26	67.70	59.14	50.58	43.13	36.58	30.03	23.48	16.94	10.39	4.54
2530	2550	77.11	68.55	59.99	51.43	43.77	37.22	30.67	24.13	17.58	11.03	4.99
2550	2570	77.95	69.39	60.83	52.27	44.41	37.87	31.32	24.77	18.22	11.68	5.44
2570	2590	78.79	70.23	61.67	53.11	45.06	38.51	31.96	25.42	18.87	12.32	5.89
2590	2610	79.63	71.07	62.51	53.95	45.70	39.15	32.61	26.06	19.51	12.97	6.42
2610	2630	80.47	71.91	63.35	54.79	46.35	39.80	33.25	26.70	20.16	13.61	7.06
2630	2650	81.32	72.76	64.20	55.64	47.08	40.44	33.89	27.35	20.80	14.25	7.71
2650	2670	82.19	73.60	65.04	56.48	47.92	41.09	34.54	27.99	21.44	14.90	8.35
2670	2690	83.06	74.44	65.88	57.32	48.76	41.73	35.18	28.64	22.09	15.54	8.99
2690	2710	83.93	75.28	66.72	58.16	49.60	42.37	35.83	29.28	22.73	16.19	9.64
2710	2730	84.80	76.12	67.56	59.00	50.44	43.02	36.47	29.92	23.38	16.83	10.28
2730	2750	85.67	76.97	68.41	59.85	51.29	43.66	37.11	30.57	24.02	17.47	10.93
2750	2770	86.54	77.81	69.25	60.69	52.13	44.31	37.76	31.21	24.66	18.12	11.57
2770	2790	87.41	78.65	70.09	61.53	52.97	44.95	38.40	31.86	25.31	18.76	12.21
2790	2810	88.28	79.49	70.93	62.37	53.81	45.59	39.05	32.50	25.95	19.41	12.86
2810	2830	89.15	80.33	71.77	63.21	54.65	46.24	39.69	33.14	26.60	20.05	13.50
2830	2850	90.02	81.18	72.62	64.06	55.50	46.94	40.33	33.79	27.24	20.69	14.15
2850	2870	90.89	82.05	73.46	64.90	56.34	47.78	40.98	34.43	27.88	21.34	14.79
2870	2890	91.76	82.92	74.30	65.74	57.18	48.62	41.62	35.08	28.53	21.98	15.43
2890	2910	92.63	83.79	75.14	66.58	58.02	49.46	42.27	35.72	29.17	22.63	16.08
2910	2930	93.50	84.66	75.98	67.42	58.86	50.30	42.91	36.36	29.82	23.27	16.72
2930	2950	94.37	85.53	76.83	68.27	59.71	51.15	43.55	37.01	30.46	23.91	17.37
2950	2970	95.24	86.40	77.67	69.11	60.55	51.99	44.20	37.65	31.10	24.56	18.01
2970	2990	96.11	87.27	78.51	69.95	61.39	52.83	44.84	38.30	31.75	25.20	18.65

2,990 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, 2026)

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	-	-	-	-	-	-	-	-	-	-	-
705	735	0.84	-	-	-	-	-	-	-	-	-	-
735	765	1.51	-	-	-	-	-	-	-	-	-	-
765	795	2.19	-	-	-	-	-	-	-	-	-	-
795	825	2.87	-	-	-	-	-	-	-	-	-	-
825	855	3.55	-	-	-	-	-	-	-	-	-	-
855	885	4.23	-	-	-	-	-	-	-	-	-	-
885	915	4.90	-	-	-	-	-	-	-	-	-	-
915	945	5.58	0.99	-	-	-	-	-	-	-	-	-
945	975	6.26	1.66	-	-	-	-	-	-	-	-	-
975	1005	6.94	2.34	-	-	-	-	-	-	-	-	-
1005	1035	7.62	3.02	-	-	-	-	-	-	-	-	-
1035	1065	8.29	3.70	-	-	-	-	-	-	-	-	-
1065	1095	8.97	4.38	-	-	-	-	-	-	-	-	-
1095	1125	9.90	5.05	-	-	-	-	-	-	-	-	-
1125	1155	10.86	5.73	1.14	-	-	-	-	-	-	-	-
1155	1185	11.83	6.41	1.82	-	-	-	-	-	-	-	-
1185	1215	12.80	7.09	2.49	-	-	-	-	-	-	-	-
1215	1245	13.76	7.77	3.17	-	-	-	-	-	-	-	-
1245	1275	14.73	8.44	3.85	-	-	-	-	-	-	-	-
1275	1305	15.69	9.15	4.53	-	-	-	-	-	-	-	-
1305	1335	16.66	10.11	5.21	0.61	-	-	-	-	-	-	-
1335	1365	17.63	11.08	5.88	1.29	-	-	-	-	-	-	-
1365	1395	18.59	12.04	6.56	1.97	-	-	-	-	-	-	-
1395	1425	19.56	13.01	7.24	2.64	-	-	-	-	-	-	-
1425	1455	20.52	13.98	7.92	3.32	-	-	-	-	-	-	-
1455	1485	21.49	14.94	8.60	4.00	-	-	-	-	-	-	-
1485	1515	22.46	15.91	9.36	4.68	-	-	-	-	-	-	-
1515	1545	23.42	16.87	10.33	5.36	0.76	-	-	-	-	-	-
1545	1575	24.39	17.84	11.29	6.03	1.44	-	-	-	-	-	-
1575	1605	25.35	18.81	12.26	6.71	2.12	-	-	-	-	-	-
1605	1635	26.32	19.77	13.22	7.39	2.80	-	-	-	-	-	-
1635	1665	27.29	20.74	14.19	8.07	3.47	-	-	-	-	-	-
1665	1695	28.25	21.70	15.16	8.75	4.15	-	-	-	-	-	-
1695	1725	29.22	22.67	16.12	9.58	4.83	-	-	-	-	-	-
1725	1755	30.18	23.64	17.09	10.54	5.51	0.91	-	-	-	-	-
1755	1785	31.15	24.60	18.05	11.51	6.19	1.59	-	-	-	-	-
1785	1815	32.12	25.57	19.02	12.47	6.86	2.27	-	-	-	-	-
1815	1845	33.08	26.53	19.99	13.44	7.54	2.95	-	-	-	-	-
1845	1875	34.05	27.50	20.95	14.41	8.22	3.62	-	-	-	-	-
1875	1905	35.01	28.47	21.92	15.37	8.90	4.30	-	-	-	-	-
1905	1935	35.98	29.43	22.88	16.34	9.79	4.98	-	-	-	-	-
1935	1965	36.95	30.40	23.85	17.30	10.76	5.66	1.06	-	-	-	-
1965	1995	37.91	31.36	24.82	18.27	11.72	6.34	1.74	-	-	-	-
1995	2025	38.88	32.33	25.78	19.24	12.69	7.01	2.42	-	-	-	-
2025	2055	39.84	33.30	26.75	20.20	13.65	7.69	3.10	-	-	-	-
2055	2085	40.81	34.26	27.71	21.17	14.62	8.37	3.77	-	-	-	-
2085	2115	41.78	35.23	28.68	22.13	15.59	9.05	4.45	-	-	-	-
2115	2145	42.74	36.19	29.65	23.10	16.55	10.01	5.13	0.54	-	-	-
2145	2175	43.71	37.16	30.61	24.07	17.52	10.97	5.81	1.21	-	-	-
2175	2205	44.67	38.13	31.58	25.03	18.48	11.94	6.49	1.89	-	-	-
2205	2235	45.64	39.09	32.54	26.00	19.45	12.90	7.16	2.57	-	-	-
2235	2265	46.61	40.06	33.51	26.96	20.42	13.87	7.84	3.25	-	-	-
2265	2295	47.57	41.02	34.48	27.93	21.38	14.84	8.52	3.93	-	-	-
2295	2325	48.54	41.99	35.44	28.90	22.35	15.80	9.25	4.60	-	-	-
2325	2355	49.50	42.96	36.41	29.86	23.31	16.77	10.22	5.28	0.69	-	-
2355	2385	50.47	43.92	37.37	30.83	24.28	17.73	11.19	5.96	1.36	-	-
2385	2415	51.44	44.89	38.34	31.79	25.25	18.70	12.15	6.64	2.04	-	-
2415	2445	52.40	45.85	39.31	32.76	26.21	19.67	13.12	7.32	2.72	-	-
2445	2475	53.37	46.82	40.27	33.73	27.18	20.63	14.08	7.99	3.40	-	-
2475	2505	54.33	47.79	41.24	34.69	28.14	21.60	15.05	8.67	4.08	-	-
2505	2535	55.30	48.75	42.20	35.66	29.11	22.56	16.02	9.47	4.75	-	-

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

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons — **Monthly** Payroll Period (continued)

(For Wages Paid on or After January 1, 2026)

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	56.27	49.72	43.17	36.62	30.08	23.53	16.98	10.43	5.43	0.84	-
2565	2595	57.23	50.68	44.14	37.59	31.04	24.50	17.95	11.40	6.11	1.51	-
2595	2625	58.20	51.65	45.10	38.56	32.01	25.46	18.91	12.37	6.79	2.19	-
2625	2655	59.16	52.62	46.07	39.52	32.97	26.43	19.88	13.33	7.47	2.87	-
2655	2685	60.13	53.58	47.03	40.49	33.94	27.39	20.85	14.30	8.14	3.55	-
2685	2715	61.10	54.55	48.00	41.45	34.91	28.36	21.81	15.26	8.82	4.23	-
2715	2745	62.36	55.51	48.97	42.42	35.87	29.33	22.78	16.23	9.68	4.90	-
2745	2775	63.63	56.48	49.93	43.39	36.84	30.29	23.74	17.20	10.65	5.58	0.99
2775	2805	64.89	57.45	50.90	44.35	37.80	31.26	24.71	18.16	11.62	6.26	1.67
2805	2835	66.15	58.41	51.86	45.32	38.77	32.22	25.68	19.13	12.58	6.94	2.34
2835	2865	67.41	59.38	52.83	46.28	39.74	33.19	26.64	20.09	13.55	7.62	3.02
2865	2895	68.68	60.34	53.80	47.25	40.70	34.16	27.61	21.06	14.51	8.29	3.70
2895	2925	69.94	61.38	54.76	48.22	41.67	35.12	28.57	22.03	15.48	8.97	4.38
2925	2955	71.20	62.64	55.73	49.18	42.63	36.09	29.54	22.99	16.45	9.90	5.06
2955	2985	72.47	63.91	56.69	50.15	43.60	37.05	30.51	23.96	17.41	10.86	5.73
2985	3015	73.73	65.17	57.66	51.11	44.57	38.02	31.47	24.92	18.38	11.83	6.41
3015	3045	74.99	66.43	58.63	52.08	45.53	38.99	32.44	25.89	19.34	12.80	7.09
3045	3075	76.26	67.70	59.59	53.05	46.50	39.95	33.40	26.86	20.31	13.76	7.77
3075	3105	77.52	68.96	60.56	54.01	47.46	40.92	34.37	27.82	21.28	14.73	8.45
3105	3135	78.78	70.22	61.66	54.98	48.43	41.88	35.34	28.79	22.24	15.69	9.15
3135	3165	80.05	71.48	62.92	55.94	49.40	42.85	36.30	29.75	23.21	16.66	10.11
3165	3195	81.31	72.75	64.19	56.91	50.36	43.82	37.27	30.72	24.17	17.63	11.08
3195	3225	82.57	74.01	65.45	57.88	51.33	44.78	38.23	31.69	25.14	18.59	12.04
3225	3255	83.83	75.27	66.71	58.84	52.29	45.75	39.20	32.65	26.11	19.56	13.01
3255	3285	85.10	76.54	67.98	59.81	53.26	46.71	40.17	33.62	27.07	20.52	13.98
3285	3315	86.36	77.80	69.24	60.77	54.23	47.68	41.13	34.58	28.04	21.49	14.94
3315	3345	87.62	79.06	70.50	61.94	55.19	48.65	42.10	35.55	29.00	22.46	15.91
3345	3375	88.89	80.33	71.77	63.21	56.16	49.61	43.06	36.52	29.97	23.42	16.87
3375	3405	90.15	81.59	73.03	64.47	57.12	50.58	44.03	37.48	30.94	24.39	17.84
3405	3435	91.41	82.85	74.29	65.73	58.09	51.54	45.00	38.45	31.90	25.35	18.81
3435	3465	92.67	84.11	75.55	66.99	59.06	52.51	45.96	39.41	32.87	26.32	19.77
3465	3495	93.94	85.38	76.82	68.26	60.02	53.48	46.93	40.38	33.83	27.29	20.74
3495	3525	95.20	86.64	78.08	69.52	60.99	54.44	47.89	41.35	34.80	28.25	21.70
3525	3555	96.46	87.90	79.34	70.78	62.22	55.41	48.86	42.31	35.77	29.22	22.67
3555	3585	97.73	89.17	80.61	72.05	63.49	56.37	49.83	43.28	36.73	30.18	23.64
3585	3615	98.99	90.43	81.87	73.31	64.75	57.34	50.79	44.24	37.70	31.15	24.60
3615	3645	100.25	91.69	83.13	74.57	66.01	58.31	51.76	45.21	38.66	32.12	25.57
3645	3675	101.52	92.96	84.40	75.84	67.28	59.27	52.72	46.18	39.63	33.08	26.53
3675	3705	102.78	94.22	85.66	77.10	68.54	60.24	53.69	47.14	40.60	34.05	27.50
3705	3735	104.04	95.48	86.92	78.36	69.80	61.24	54.66	48.11	41.56	35.01	28.47
3735	3765	105.30	96.74	88.18	79.62	71.06	62.50	55.62	49.07	42.53	35.98	29.43
3765	3795	106.57	98.01	89.45	80.89	72.33	63.77	56.59	50.04	43.49	36.95	30.40
3795	3825	107.83	99.27	90.71	82.15	73.59	65.03	57.55	51.01	44.46	37.91	31.36
3825	3855	109.09	100.53	91.97	83.41	74.85	66.29	58.52	51.97	45.43	38.88	32.33
3855	3885	110.36	101.80	93.24	84.68	76.12	67.56	59.49	52.94	46.39	39.84	33.30
3885	3915	111.62	103.06	94.50	85.94	77.38	68.82	60.45	53.90	47.36	40.81	34.26
3915	3945	112.88	104.32	95.76	87.20	78.64	70.08	61.52	54.87	48.32	41.78	35.23
3945	3975	114.15	105.59	97.03	88.47	79.91	71.35	62.78	55.84	49.29	42.74	36.19
3975	4005	115.41	106.85	98.29	89.73	81.17	72.61	64.05	56.80	50.26	43.71	37.16
4005	4035	116.67	108.11	99.55	90.99	82.43	73.87	65.31	57.77	51.22	44.67	38.13
4035	4065	117.94	109.37	100.81	92.25	83.69	75.13	66.57	58.73	52.19	45.64	39.09
4065	4095	119.20	110.64	102.08	93.52	84.96	76.40	67.84	59.70	53.15	46.61	40.06
4095	4125	120.46	111.90	103.34	94.78	86.22	77.66	69.10	60.67	54.12	47.57	41.02
4125	4155	121.72	113.16	104.60	96.04	87.48	78.92	70.36	61.80	55.09	48.54	41.99
4155	4185	122.99	114.43	105.87	97.31	88.75	80.19	71.63	63.07	56.05	49.50	42.96
4185	4215	124.25	115.69	107.13	98.57	90.01	81.45	72.89	64.33	57.02	50.47	43.92
4215	4245	125.55	116.95	108.39	99.83	91.27	82.71	74.15	65.59	57.98	51.44	44.89
4245	4275	126.86	118.22	109.66	101.10	92.54	83.98	75.41	66.85	58.95	52.40	45.85
4275	4305	128.16	119.48	110.92	102.36	93.80	85.24	76.68	68.12	59.92	53.37	46.82
4305	4335	129.47	120.74	112.18	103.62	95.06	86.50	77.94	69.38	60.88	54.33	47.79
4335	4365	130.77	122.00	113.44	104.88	96.32	87.76	79.20	70.64	62.08	55.30	48.75
4365	4395	132.08	123.27	114.71	106.15	97.59	89.03	80.47	71.91	63.35	56.27	49.72
4395	4425	133.38	124.54	115.97	107.41	98.85	90.29	81.73	73.17	64.61	57.23	50.68
4425	4455	134.69	125.85	117.23	108.67	100.11	91.55	82.99	74.43	65.87	58.20	51.65
4455	4485	135.99	127.15	118.50	109.94	101.38	92.82	84.26	75.70	67.14	59.16	52.62
4485	4515	137.30	128.46	119.76	111.20	102.64	94.08	85.52	76.96	68.40	60.13	53.58
4515	4545	138.60	129.76	121.02	112.46	103.90	95.34	86.78	78.22	69.66	61.10	54.55
4545	4575	139.91	131.07	122.29	113.73	105.17	96.61	88.04	79.48	70.92	62.36	55.51
4575	4605	141.21	132.37	123.55	114.99	106.43	97.87	89.31	80.75	72.19	63.63	56.48
4605	4635	142.52	133.68	124.83	116.25	107.69	99.13	90.57	82.01	73.45	64.89	57.45
4,635 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, 2026)

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	0.50	-	-	-	-	-	-	-	-	-	-
35	40	0.66	-	-	-	-	-	-	-	-	-	-
40	45	0.82	0.52	-	-	-	-	-	-	-	-	-
45	50	0.98	0.68	-	-	-	-	-	-	-	-	-
50	55	1.14	0.84	0.54	-	-	-	-	-	-	-	-
55	60	1.30	1.00	0.70	-	-	-	-	-	-	-	-
60	65	1.47	1.16	0.86	0.56	-	-	-	-	-	-	-
65	70	1.63	1.32	1.02	0.72	-	-	-	-	-	-	-
70	75	1.79	1.49	1.18	0.88	0.58	-	-	-	-	-	-
75	80	1.95	1.65	1.34	1.04	0.74	-	-	-	-	-	-
80	85	2.11	1.81	1.51	1.20	0.90	0.60	-	-	-	-	-
85	90	2.31	1.97	1.67	1.36	1.06	0.76	-	-	-	-	-
90	95	2.52	2.13	1.83	1.53	1.22	0.92	0.62	-	-	-	-
95	100	2.73	2.33	1.99	1.69	1.38	1.08	0.78	-	-	-	-
100	105	2.94	2.54	2.15	1.85	1.55	1.24	0.94	0.64	-	-	-
105	110	3.15	2.75	2.36	2.01	1.71	1.40	1.10	0.80	0.50	-	-
110	115	3.36	2.96	2.57	2.18	1.87	1.57	1.26	0.96	0.66	-	-
115	120	3.57	3.18	2.78	2.39	2.03	1.73	1.42	1.12	0.82	0.52	-
120	125	3.78	3.39	2.99	2.60	2.20	1.89	1.59	1.28	0.98	0.68	-
125	130	4.00	3.60	3.20	2.81	2.41	2.05	1.75	1.44	1.14	0.84	0.54
130	135	4.22	3.81	3.41	3.02	2.62	2.23	1.91	1.61	1.30	1.00	0.70
135	140	4.43	4.03	3.62	3.23	2.83	2.44	2.07	1.77	1.46	1.16	0.86
140	145	4.65	4.24	3.84	3.44	3.04	2.65	2.25	1.93	1.63	1.32	1.02
145	150	4.87	4.46	4.05	3.65	3.25	2.86	2.46	2.09	1.79	1.48	1.18
150	155	5.09	4.68	4.27	3.86	3.46	3.07	2.67	2.28	1.95	1.64	1.34
155	160	5.31	4.90	4.49	4.08	3.67	3.28	2.88	2.49	2.11	1.81	1.50
160	165	5.53	5.11	4.71	4.30	3.89	3.49	3.10	2.70	2.31	1.97	1.66
165	170	5.75	5.33	4.92	4.52	4.11	3.70	3.31	2.91	2.52	2.13	1.83
170	175	5.98	5.56	5.14	4.73	4.32	3.92	3.52	3.12	2.73	2.33	1.99
175	180	6.20	5.78	5.36	4.95	4.54	4.13	3.73	3.33	2.94	2.54	2.15
180	185	6.43	6.01	5.59	5.17	4.76	4.35	3.94	3.54	3.15	2.75	2.36
185	190	6.65	6.23	5.81	5.39	4.98	4.57	4.16	3.75	3.36	2.96	2.57
190	195	6.87	6.45	6.03	5.61	5.19	4.79	4.38	3.97	3.57	3.17	2.78
195	200	7.10	6.68	6.26	5.84	5.42	5.00	4.60	4.19	3.78	3.38	2.99
200	205	7.32	6.90	6.48	6.06	5.64	5.22	4.81	4.41	4.00	3.59	3.20
205	210	7.55	7.13	6.71	6.29	5.87	5.45	5.03	4.62	4.22	3.81	3.41
210	215	7.77	7.35	6.93	6.51	6.09	5.67	5.25	4.84	4.43	4.02	3.62
215	220	7.99	7.57	7.15	6.73	6.31	5.89	5.47	5.06	4.65	4.24	3.83
220	225	8.22	7.80	7.38	6.96	6.54	6.12	5.70	5.28	4.87	4.46	4.05
225	230	8.44	8.02	7.60	7.18	6.76	6.34	5.92	5.50	5.09	4.68	4.27
230	235	8.67	8.25	7.83	7.41	6.99	6.57	6.15	5.73	5.31	4.89	4.49
235	240	8.89	8.47	8.05	7.63	7.21	6.79	6.37	5.95	5.53	5.11	4.70
240	245	9.11	8.69	8.27	7.85	7.43	7.01	6.59	6.17	5.75	5.33	4.92
245	250	9.34	8.92	8.50	8.08	7.66	7.24	6.82	6.40	5.98	5.56	5.14
250	255	9.56	9.14	8.72	8.30	7.88	7.46	7.04	6.62	6.20	5.78	5.36
255	260	9.79	9.37	8.95	8.53	8.11	7.69	7.27	6.85	6.43	6.00	5.58
260	265	10.01	9.59	9.17	8.75	8.33	7.91	7.49	7.07	6.65	6.23	5.81
265	270	10.23	9.81	9.39	8.97	8.55	8.13	7.71	7.29	6.87	6.45	6.03
270	275	10.46	10.04	9.62	9.20	8.78	8.36	7.94	7.52	7.10	6.68	6.26
275	280	10.68	10.26	9.84	9.42	9.00	8.58	8.16	7.74	7.32	6.90	6.48
280	285	10.91	10.49	10.07	9.65	9.23	8.81	8.39	7.97	7.55	7.12	6.70
285	290	11.13	10.71	10.29	9.87	9.45	9.03	8.61	8.19	7.77	7.35	6.93
290	295	11.35	10.93	10.51	10.09	9.67	9.25	8.83	8.41	7.99	7.57	7.15
295	300	11.58	11.16	10.74	10.32	9.90	9.48	9.06	8.64	8.22	7.80	7.38
300	305	11.81	11.38	10.96	10.54	10.12	9.70	9.28	8.86	8.44	8.02	7.60
305	310	12.04	11.61	11.19	10.77	10.35	9.93	9.51	9.09	8.67	8.24	7.82
310	315	12.27	11.84	11.41	10.99	10.57	10.15	9.73	9.31	8.89	8.47	8.05
315	320	12.50	12.07	11.64	11.21	10.79	10.37	9.95	9.53	9.11	8.69	8.27
320	325	12.73	12.30	11.87	11.44	11.02	10.60	10.18	9.76	9.34	8.92	8.50
325	330	12.96	12.53	12.10	11.67	11.24	10.82	10.40	9.98	9.56	9.14	8.72
330	335	13.20	12.76	12.33	11.90	11.47	11.05	10.63	10.21	9.79	9.36	8.94
335	340	13.43	12.99	12.56	12.13	11.70	11.27	10.85	10.43	10.01	9.59	9.17
340	345	13.66	13.22	12.79	12.36	11.93	11.50	11.07	10.65	10.23	9.81	9.39
345	350	13.89	13.45	13.02	12.59	12.16	11.73	11.30	10.88	10.46	10.04	9.62
350	355	14.12	13.68	13.25	12.82	12.39	11.96	11.53	11.10	10.68	10.26	9.84
355	360	14.34	13.91	13.48	13.05	12.62	12.19	11.76	11.32	10.91	10.48	10.06
360	365	14.57	14.14	13.71	13.28	12.85	12.42	11.99	11.55	11.13	10.71	10.29
365	370	14.80	14.37	13.94	13.51	13.08	12.65	12.22	11.78	11.35	10.93	10.51
370 and over—Use Table 8a on page 13, 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—**Daily** Payroll Period

(For Wages Paid on or After January 1, 2026)

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	-	-	-	-	-	-	-	-	-	-	-
55	60	0.65	-	-	-	-	-	-	-	-	-	-
60	65	0.81	0.51	-	-	-	-	-	-	-	-	-
65	70	0.97	0.67	-	-	-	-	-	-	-	-	-
70	75	1.13	0.83	0.53	-	-	-	-	-	-	-	-
75	80	1.30	0.99	0.69	-	-	-	-	-	-	-	-
80	85	1.46	1.15	0.85	0.55	-	-	-	-	-	-	-
85	90	1.62	1.32	1.01	0.71	-	-	-	-	-	-	-
90	95	1.78	1.48	1.17	0.87	0.57	-	-	-	-	-	-
95	100	1.94	1.64	1.34	1.03	0.73	-	-	-	-	-	-
100	105	2.10	1.80	1.50	1.19	0.89	0.59	-	-	-	-	-
105	110	2.26	1.96	1.66	1.36	1.05	0.75	-	-	-	-	-
110	115	2.42	2.12	1.82	1.52	1.21	0.91	0.61	-	-	-	-
115	120	2.58	2.28	1.98	1.68	1.38	1.07	0.77	-	-	-	-
120	125	2.74	2.44	2.14	1.84	1.54	1.23	0.93	0.63	-	-	-
125	130	2.94	2.60	2.30	2.00	1.70	1.40	1.09	0.79	-	-	-
130	135	3.15	2.76	2.46	2.16	1.86	1.56	1.25	0.95	0.65	-	-
135	140	3.36	2.96	2.62	2.32	2.02	1.72	1.42	1.11	0.81	0.51	-
140	145	3.57	3.17	2.78	2.48	2.18	1.88	1.58	1.27	0.97	0.67	-
145	150	3.78	3.38	2.99	2.64	2.34	2.04	1.74	1.44	1.13	0.83	0.53
150	155	3.99	3.59	3.20	2.80	2.50	2.20	1.90	1.60	1.29	0.99	0.69
155	160	4.20	3.80	3.41	3.01	2.66	2.36	2.06	1.76	1.46	1.15	0.85
160	165	4.41	4.01	3.62	3.22	2.82	2.52	2.22	1.92	1.62	1.31	1.01
165	170	4.62	4.22	3.83	3.43	3.04	2.68	2.38	2.08	1.78	1.48	1.17
170	175	4.83	4.43	4.04	3.65	3.25	2.86	2.54	2.24	1.94	1.64	1.33
175	180	5.04	4.65	4.25	3.86	3.46	3.07	2.70	2.40	2.10	1.80	1.50
180	185	5.25	4.86	4.46	4.07	3.67	3.28	2.88	2.56	2.26	1.96	1.66
185	190	5.46	5.07	4.67	4.28	3.88	3.49	3.09	2.72	2.42	2.12	1.82
190	195	5.67	5.28	4.88	4.49	4.09	3.70	3.30	2.91	2.58	2.28	1.98
195	200	5.88	5.49	5.09	4.70	4.30	3.91	3.51	3.12	2.74	2.44	2.14
200	205	6.10	5.70	5.30	4.91	4.51	4.12	3.72	3.33	2.93	2.60	2.30
205	210	6.32	5.91	5.51	5.12	4.72	4.33	3.93	3.54	3.14	2.76	2.46
210	215	6.53	6.13	5.72	5.33	4.93	4.54	4.14	3.75	3.35	2.96	2.62
215	220	6.75	6.34	5.94	5.54	5.14	4.75	4.35	3.96	3.57	3.17	2.78
220	225	6.97	6.56	6.15	5.75	5.36	4.96	4.57	4.17	3.78	3.38	2.99
225	230	7.19	6.78	6.37	5.96	5.57	5.17	4.78	4.38	3.99	3.59	3.20
230	235	7.40	7.00	6.59	6.18	5.77	5.38	4.99	4.59	4.20	3.80	3.41
235	240	7.62	7.21	6.81	6.40	5.99	5.59	5.20	4.80	4.41	4.01	3.62
240	245	7.84	7.43	7.02	6.62	6.21	5.80	5.41	5.01	4.62	4.22	3.83
245	250	8.06	7.65	7.24	6.83	6.43	6.02	5.62	5.22	4.83	4.43	4.04
250	255	8.29	7.86	7.46	7.05	6.64	6.23	5.83	5.43	5.04	4.64	4.25
255	260	8.51	8.09	7.68	7.27	6.86	6.45	6.04	5.64	5.25	4.85	4.46
260	265	8.73	8.31	7.89	7.49	7.08	6.67	6.26	5.85	5.46	5.06	4.67
265	270	8.96	8.54	8.12	7.70	7.30	6.89	6.48	6.07	5.67	5.28	4.88
270	275	9.18	8.76	8.34	7.92	7.51	7.10	6.70	6.29	5.88	5.49	5.09
275	280	9.41	8.98	8.56	8.14	7.73	7.32	6.91	6.51	6.10	5.70	5.30
280	285	9.63	9.21	8.79	8.37	7.95	7.54	7.13	6.72	6.32	5.91	5.51
285	290	9.85	9.43	9.01	8.59	8.17	7.76	7.35	6.94	6.53	6.12	5.72
290	295	10.08	9.66	9.24	8.82	8.40	7.98	7.57	7.16	6.75	6.34	5.93
295	300	10.30	9.88	9.46	9.04	8.62	8.20	7.78	7.38	6.97	6.56	6.15
300	305	10.53	10.10	9.68	9.26	8.84	8.42	8.00	7.59	7.19	6.78	6.37
305	310	10.75	10.33	9.91	9.49	9.07	8.65	8.23	7.81	7.40	6.99	6.59
310	315	10.97	10.55	10.13	9.71	9.29	8.87	8.45	8.03	7.62	7.21	6.80
315	320	11.20	10.78	10.36	9.94	9.52	9.10	8.68	8.26	7.84	7.43	7.02
320	325	11.42	11.00	10.58	10.16	9.74	9.32	8.90	8.48	8.06	7.65	7.24
325	330	11.65	11.22	10.80	10.38	9.96	9.54	9.12	8.70	8.28	7.86	7.46
330	335	11.88	11.45	11.03	10.61	10.19	9.77	9.35	8.93	8.51	8.09	7.67
335	340	12.11	11.68	11.25	10.83	10.41	9.99	9.57	9.15	8.73	8.31	7.89
340	345	12.34	11.91	11.48	11.06	10.64	10.22	9.80	9.38	8.96	8.54	8.11
345	350	12.57	12.14	11.71	11.28	10.86	10.44	10.02	9.60	9.18	8.76	8.34
350	355	12.80	12.37	11.94	11.51	11.08	10.66	10.24	9.82	9.40	8.98	8.56
355	360	13.03	12.60	12.17	11.74	11.31	10.89	10.47	10.05	9.63	9.21	8.79
360	365	13.26	12.83	12.40	11.97	11.54	11.11	10.69	10.27	9.85	9.43	9.01
365	370	13.49	13.06	12.63	12.20	11.77	11.33	10.92	10.50	10.08	9.66	9.23
370	375	13.72	13.29	12.86	12.43	12.00	11.56	11.14	10.72	10.30	9.88	9.46
375	380	13.95	13.52	13.09	12.66	12.23	11.79	11.36	10.94	10.52	10.10	9.68
380	385	14.18	13.75	13.32	12.89	12.46	12.02	11.59	11.17	10.75	10.33	9.91
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.**