

Nebraska Income Tax Withholding Percentage Method Tables

(For Wages Paid on or After January 1, 2027)

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

TABLE 1 -WEEKLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 68 \$0.00					Not over \$ 162 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 68	133	0.00	plus 2.26%	68	\$ 162	258	0.00	plus 2.26%	162
133	432	1.47	plus 3.22%	133	258	642	2.17	plus 3.22%	258
432	626	11.10	plus 3.69%	432	642	998	14.53	plus 3.69%	642
626	794	18.26	plus 3.81%	626	998	1,238	27.67	plus 3.81%	998
\$794	1,492	24.66	plus 3.93%	794	1,238	1,642	36.81	plus 3.93%	1,238
1,492	—	52.09	plus 4.03%	1,492	1,642	—	52.69	plus 4.03%	1,642

TABLE 2 -BIWEEKLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 136 \$0.00					Not over \$ 324 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 136	266	0.00	plus 2.26%	136	\$ 324	515	0.00	plus 2.26%	324
266	863	2.94	plus 3.22%	266	515	1,283	4.32	plus 3.22%	515
863	1,252	22.16	plus 3.69%	863	1,283	1,996	29.05	plus 3.69%	1,283
1,252	1,589	36.51	plus 3.81%	1,252	1,996	2,476	55.36	plus 3.81%	1,996
1,589	2,984	49.35	plus 3.93%	1,589	2,476	3,283	73.65	plus 3.93%	2,476
2,984	—	104.17	plus 4.03%	2,984	3,283	—	105.37	plus 4.03%	3,283

TABLE 3 -SEMIMONTHLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 147 \$0.00					Not over \$ 351 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 147	288	0.00	plus 2.26%	147	\$ 351	558	0.00	plus 2.26%	351
288	935	3.19	plus 3.22%	288	558	1,390	4.68	plus 3.22%	558
935	1,356	24.02	plus 3.69%	935	1,390	2,162	31.47	plus 3.69%	1,390
1,356	1,721	39.55	plus 3.81%	1,356	2,162	2,682	59.96	plus 3.81%	2,162
1,721	3,233	53.46	plus 3.93%	1,721	2,682	3,557	79.77	plus 3.93%	2,682
3,233	—	112.88	plus 4.03%	3,233	3,557	—	114.16	plus 4.03%	3,557

TABLE 4 -MONTHLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 294 \$0.00					Not over \$ 703 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 294	576	0.00	plus 2.26%	294	\$ 703	1,116	0.00	plus 2.26%	703
576	1,871	6.37	plus 3.22%	576	1,116	2,780	9.33	plus 3.22%	1,116
1,871	2,712	48.07	plus 3.69%	1,871	2,780	4,324	62.91	plus 3.69%	2,780
2,712	3,443	79.10	plus 3.81%	2,712	4,324	5,364	119.88	plus 3.81%	4,324
3,443	6,466	106.95	plus 3.93%	3,443	5,364	7,114	159.50	plus 3.93%	5,364
6,466	—	225.75	plus 4.03%	6,466	7,114	—	228.28	plus 4.03%	7,114

Nebraska Income Tax Withholding Percentage Method Tables (continued)

(For Wages Paid on or After January 1, 2027)

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 \$ 883		\$0.00	
Over-	But not over-	of excess over-	
\$ 883	1,728	0.00 plus 2.26%	883
1,728	5,613	19.10 plus 3.22%	1,728
5,613	8,135	144.20 plus 3.69%	5,613
8,135	10,328	237.26 plus 3.81%	8,135
10,328	19,398	320.81 plus 3.93%	10,328
19,398	—	677.26 plus 4.03%	19,398

b. MARRIED Person-Including Surviving Spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 2,108		\$0.00	
Over-	But not over-	of excess over-	
\$ 2,108	3,348	0.00 plus 2.26%	2,108
3,348	8,340	28.02 plus 3.22%	3,348
8,340	12,973	188.76 plus 3.69%	8,340
12,973	16,093	359.72 plus 3.81%	12,973
16,093	21,343	478.59 plus 3.93%	16,093
21,343	—	684.92 plus 4.03%	21,343

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 \$1,765		\$0.00	
Over-	But not over-	of excess over-	
\$ 1,765	3,455	0.00 plus 2.26%	1,765
3,455	11,225	38.19 plus 3.22%	3,455
11,225	16,270	288.38 plus 3.69%	11,225
16,270	20,655	474.54 plus 3.81%	16,270
20,655	38,795	641.61 plus 3.93%	20,655
38,795	—	1,354.51 plus 4.03%	38,795

b. MARRIED Person-Including Surviving Spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 4,215		\$0.00	
Over-	But not over-	of excess over-	
\$ 4,215	6,695	0.00 plus 2.26%	4,215
6,695	16,680	56.05 plus 3.22%	6,695
16,680	25,945	377.57 plus 3.69%	16,680
25,945	32,185	719.45 plus 3.81%	25,945
32,185	42,685	957.19 plus 3.93%	32,185
42,685	—	1,369.84 plus 4.03%	42,685

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 \$ 3,530		\$0.00	
Over-	But not over-	of excess over-	
\$ 3,530	6,910	0.00 plus 2.26%	3,530
6,910	22,450	76.39 plus 3.22%	6,910
22,450	32,540	576.78 plus 3.69%	22,450
32,540	41,310	949.10 plus 3.81%	32,540
41,310	77,590	1,283.24 plus 3.93%	41,310
77,590	—	2,709.04 plus 4.03%	77,590

b. MARRIED Person-Including Surviving Spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 8,430		\$0.00	
Over-	But not over-	of excess over-	
\$ 8,430	13,390	0.00 plus 2.26%	8,430
13,390	33,360	112.10 plus 3.22%	13,390
33,360	51,890	755.13 plus 3.69%	33,360
51,890	64,370	1,438.89 plus 3.81%	51,890
64,370	85,370	1,914.38 plus 3.93%	64,370
85,370	—	2,739.68 plus 4.03%	85,370

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 \$ 14		\$0.00	
Over-	But not over-	of excess over-	
\$ 14	27	0.00 plus 2.26%	14
27	86	0.29 plus 3.22%	27
86	125	2.19 plus 3.69%	86
125	159	3.63 plus 3.81%	125
159	298	4.93 plus 3.93%	159
298	—	10.39 plus 4.03%	298

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	52	0.00 plus 2.26%	32
52	128	0.45 plus 3.22%	52
128	200	2.90 plus 3.69%	128
200	248	5.56 plus 3.81%	200
248	328	7.39 plus 3.93%	248
328	—	10.53 plus 4.03%	328