

January 12, 2026

**Wage Levels for 2026 Nebraska Advantage
Rural Development Act and
Microenterprise Tax Credit Act
Applications**

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Issue

What is the required wage level for Nebraska Advantage Rural Development Act and the wage limit under the Nebraska Advantage Microenterprise Tax Credit Act applications filed on or after January 1, 2026?

Conclusion

Beginning with applications filed on or after January 1, 2026, an applicant must meet the following wage requirements to qualify for benefits:

Nebraska Advantage Rural Development Act	
2025 Required Wage Level	2026 Required Wage Level
\$ 19.29 per hour	\$ 20.22 per hour

Nebraska Advantage Microenterprise Tax Credit Act	
2025 Wage Limit	2026 Wage Limit
\$ 1,707 per week	\$ 1,763 per week

APPROVED:



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Tax Commissioner
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