

January 12, 2026

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

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. The DOR recommends you do not print this document. Instead, [sign up for the subscription service](https://revenue.nebraska.gov) at revenue.nebraska.gov to get updates on your topics of interest.

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:



James R. Kamm
Tax Commissioner
January 12, 2026