

**Nebraska Income Tax Withholding on Wages,  
Pensions and Annuities, and Gambling Winnings  
Paid on or after January 1, 2023**

**2023  
Nebraska  
Circular EN**

This Circular EN replaces the  
2022 Circular EN

**NEBRASKA**

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DEPARTMENT OF REVENUE

# Notice to Employers

## Important Information for Nebraska Income Tax Withholding

**Electronic Filing and Payment Mandates.** Payments for income tax withholding must be made electronically if the total payments made in any prior year exceeded \$5,000. Employers with more than 50 wage and tax statements (W-2, W-2G, 1099-R, 1099-MISC and 1099-NEC) must file those statements electronically. All other employers are encouraged to electronically pay the income tax withholding; and e-file the Forms W-3N and the wage and tax statements. 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 2021. Beginning July 1, 2022 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 8.

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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](http://revenue.nebraska.gov) and under “Businesses” or “For Businesses” click on “File/Pay your Return”.

**When Paying Wages.** Employers paying employee wages for services performed in Nebraska subject to income tax withholding must be licensed. They must withhold an amount from the wages paid for the Nebraska individual income tax. If the employee is working in more than one state, the employer may be required to withhold individual income taxes for more than one state for the same employee. Consult the [Nebraska Income Tax Withholding Regulations](#).

**Number of Withholding Allowances.** The number of Nebraska allowances is determined by the employee completing the [Employee's Nebraska Withholding Allowance Certificate, Form W-4N](#).

**Additional State Income Tax Withholding.** An employee must complete a Nebraska Form W-4N to request additional state income tax withholding from their paychecks.

**Internal Revenue Service Publication 15 (Circular E), Required.** The Nebraska Circular EN does not include all of the information contained in the Federal Publication 15 (Circular E), Employer's Tax Guide. A copy of that publication is available at [irs.gov](http://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 9](#).

**Nonresident Income Tax Withholding.** 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 9](#).

**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, 2023**.

**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 9, 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 9](#) 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 9](#).

**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](#), § 003.

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.

**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 10](#).

### **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](http://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; and
- Nonemployee Compensation, Federal Forms 1099-NEC.

**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](http://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 [11](#) and [12](#).

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:

<b>Income Tax Withholding–Percentage Method Withholding Allowance Table Effective January 1, 2023</b>	
Payroll Period	Value of One Income Tax Withholding Allowance
Daily or Miscellaneous.....	\$ 8.23
Weekly.....	41.15
Biweekly.....	82.31
Semimonthly.....	89.17
Monthly.....	178.33
Quarterly.....	535.00
Semiannually.....	1,070.00
Annually.....	2,140.00

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 [11](#) or [12](#). 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 13) 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 [13](#) through [30](#), for the employee's marital status and your payroll period. Next, find the correct amount of income tax to withhold using the wage amount and the appropriate number of income tax withholding allowances claimed. If the employee claims more than ten allowances, the tax must be determined using an adjusted wage amount.

**Adjusting the Wage Bracket Income Tax Withholding for Taxpayers With More Than 10 Income Tax Withholding Allowances.** The wage bracket tables include up to ten allowances. To adapt the table for more than ten allowances:

1. Multiply the number of income tax withholding allowances claimed over ten by the income tax withholding allowance value for the payroll period used in the income tax withholding allowance table.
2. Subtract the result from the employee's wages.
3. For this amount, find and withhold the tax in the column for ten allowances.

This calculation will be used whenever the same method is used for the federal income tax withholding.

**Bonuses, Supplemental Wages, and Taxable Awards.** If supplemental wages (bonuses, commissions, overtime pay, severance pay associated with Nebraska employment, and sales awards) are paid at the same time as regular wages, the income tax withheld is determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the income tax withholding by adding the supplemental wages either to the regular wages for the current payroll period, or to the regular wages for the last preceding payroll period within the same calendar year. The employer may also elect to withhold income tax on the supplemental wages by using a flat 5% withholding rate.

**Gambling Winnings From Nebraska Sources.** There is a flat Nebraska income tax withholding rate of 5% of the winnings in Nebraska that are subject to federal income tax withholding. The amount of income tax withheld must be reported on Federal Form W-2G. Form W-2G is also used when income tax withholding is not required, but income is being reported. The payor must furnish a Form W-2G if the recipient receives any Nebraska Lottery or other Nebraska gambling winnings subject to federal income tax withholding.

**Pensions and Annuities.** For periodic payments of employer-provided pensions and annuities, the income tax withholding is determined in the same manner as income tax withholding from wages. Payors must use the same number of allowances and the marital status as claimed by the payee on the Federal Form W-4P, Withholding Certificate for Pension or Annuity Payments, filed with the payor if the Federal Form W-4P was completed prior to January 1, 2022. If the payee completes a Federal Form W-4P on or after January 1, 2022, a Nebraska Form W-4N must be completed for Nebraska income tax withholding purposes.

Use the payroll period in the **Nebraska Circular EN** that corresponds with the type of periodic payment (monthly or quarterly), together with the applicable income tax withholding allowances and marital status to compute the amount to withhold for Nebraska income tax withholding purposes.

**Nonperiodic payments or eligible rollover distributions** subject to either the 10% or 20% federal income tax withholding rate will be withheld at a rate of 5% of the distribution for state income tax withholding purposes. A taxpayer may request to have additional state income tax withheld by completing a Nebraska Form W-4N.

Payees choosing to **not** have federal income tax withheld are not required to have state income tax withheld. Alternatively, a taxpayer may request to have state income tax withheld by completing a Nebraska Form W-4N.

Premature distributions from an IRA are not subject to Nebraska income tax withholding.

**Construction Contractors.** Contractors providing construction services in Nebraska must be registered on the [Nebraska Contractor Database](#). The database is maintained by the [Nebraska Department of Labor](#). A construction contractor that is not registered on the database is subject to 5% income tax withholding on payments received from another contractor. **If a contractor is subject to the 5% income tax withholding, it will not be subject to nonresident personal services income tax withholding.** However, if the contractor is not hired for construction services and is a nonresident, the payments to the contractor would be subject to nonresident personal services income tax withholding.

**Income Tax Withholding from Nonresidents on Payments Not Subject to Federal Income Tax Withholding.** A nonresident of Nebraska who performs personal services substantially within Nebraska and who is not subject to federal income tax withholding may still be subject to Nebraska income tax withholding.

Some persons performing personal services that require Nebraska income tax withholding include:

- Consultants;
- Corporate board directors;
- 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.

**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, 2023)

**Remember:** The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

### TABLE 1 -WEEKLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>				<b>b. MARRIED Person -Including Surviving Spouse</b>			
<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 \$ 59				Not over \$ 145			
\$0.00				\$0.00			
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>	
\$ 59	115	\$0.00 plus 2.26%	59	\$ 145	223	0.00 plus 2.26%	145
115	374	1.27 plus 3.22%	115	223	556	1.76 plus 3.22%	223
374	543	9.61 plus 4.91%	374	556	865	12.48 plus 4.91%	556
543	689	17.91 plus 6.20%	543	865	1,073	27.65 plus 6.20%	865
689	1,294	26.96 plus 6.39%	689	1,073	1,423	40.55 plus 6.39%	1,073
1,294	—	65.62 plus 6.75%	1,294	1,423	—	62.92 plus 6.75%	1,423

### TABLE 2 -BIWEEKLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>				<b>b. MARRIED Person -Including Surviving Spouse</b>			
<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 \$ 118				Not over \$ 290			
\$0.00				\$0.00			
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>	
\$ 118	230	0.00 plus 2.26%	118	\$ 290	447	0.00 plus 2.26%	290
230	749	2.53 plus 3.22%	230	447	1,112	3.55 plus 3.22%	447
749	1,085	19.24 plus 4.91%	749	1,112	1,730	24.96 plus 4.91%	1,112
1,085	1,378	35.74 plus 6.20%	1,085	1,730	2,147	55.30 plus 6.20%	1,730
1,378	2,587	53.91 plus 6.39%	1,378	2,147	2,847	81.15 plus 6.39%	2,147
2,587	—	131.17 plus 6.75%	2,587	2,847	—	125.88 plus 6.75%	2,847

### TABLE 3 -SEMIMONTHLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>				<b>b. MARRIED Person -Including Surviving Spouse</b>			
<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 \$ 128				Not over \$ 314			
\$0.00				\$0.00			
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>	
\$ 128	250	0.00 plus 2.26%	128	\$ 314	484	0.00 plus 2.26%	314
250	811	2.76 plus 3.22%	250	484	1,205	3.84 plus 3.22%	484
811	1,175	20.82 plus 4.91%	811	1,205	1,874	27.06 plus 4.91%	1,205
1,175	1,493	38.69 plus 6.20%	1,175	1,874	2,325	59.91 plus 6.20%	1,874
1,493	2,803	58.41 plus 6.39%	1,493	2,325	3,084	87.87 plus 6.39%	2,325
2,803	—	142.12 plus 6.75%	2,803	3,084	—	136.37 plus 6.75%	3,084

### TABLE 4 -MONTHLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>				<b>b. MARRIED Person -Including Surviving Spouse</b>			
<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 \$ 255				Not over \$ 628			
\$0.00				\$0.00			
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>	
\$ 255	499	0.00 plus 2.26%	255	\$ 628	968	0.00 plus 2.26%	628
499	1,623	5.51 plus 3.22%	499	968	2,409	7.68 plus 3.22%	968
1,623	2,351	41.70 plus 4.91%	1,623	2,409	3,748	54.08 plus 4.91%	2,409
2,351	2,985	77.44 plus 6.20%	2,351	3,748	4,651	119.82 plus 6.20%	3,748
2,985	5,606	116.75 plus 6.39%	2,985	4,651	6,168	175.81 plus 6.39%	4,651
5,606	—	284.23 plus 6.75%	5,606	6,168	—	272.75 plus 6.75%	6,168

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid on or After January 1, 2023)

**Remember:** The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

### TABLE 5 - QUARTERLY Payroll Period

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<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 \$ 765					Not over \$ 1,883				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>	<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>
\$ 765	1,498	0.00	plus 2.26%	765	\$ 1,883	2,903	0.00	plus 2.26%	1,883
1,498	4,868	16.57	plus 3.22%	1,498	2,903	7,228	23.05	plus 3.22%	2,903
4,868	7,053	125.08	plus 4.91%	4,868	7,228	11,245	162.32	plus 4.91%	7,228
7,053	8,955	232.36	plus 6.20%	7,053	11,245	13,953	359.55	plus 6.20%	11,245
8,955	16,818	350.28	plus 6.39%	8,955	13,953	18,503	527.45	plus 6.39%	13,953
16,818	–	852.73	plus 6.75%	16,818	18,503	–	818.20	plus 6.75%	18,503

### TABLE 6 - SEMIANNUAL Payroll Period

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$1,530					Not over \$3,765				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>	<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>
\$ 1,530	2,995	0.00	plus 2.26%	1,530	\$ 3,765	5,805	0.00	plus 2.26%	3,765
2,995	9,735	33.11	plus 3.22%	2,995	5,805	14,455	46.10	plus 3.22%	5,805
9,735	14,105	250.14	plus 4.91%	9,735	14,455	22,490	324.63	plus 4.91%	14,455
14,105	17,910	464.71	plus 6.20%	14,105	22,490	27,905	719.15	plus 6.20%	22,490
17,910	33,635	700.62	plus 6.39%	17,910	27,905	37,005	1,054.88	plus 6.39%	27,905
33,635	–	1,736.90	plus 6.75%	33,635	37,005	–	1,636.37	plus 6.75%	37,005

### TABLE 7 - ANNUAL Payroll Period

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 3,060					Not over \$ 7,530				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>	<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>
\$ 3,060	5,990	0.00	plus 2.26%	3,060	\$ 7,530	11,610	0.00	plus 2.26%	7,530
5,990	19,470	66.22	plus 3.22%	5,990	11,610	28,910	92.91	plus 3.22%	11,610
19,470	28,210	500.28	plus 4.91%	19,470	28,910	44,980	649.27	plus 4.91%	28,910
28,210	35,820	929.41	plus 6.20%	28,210	44,980	55,810	1,438.31	plus 6.20%	44,980
35,820	67,270	1,401.23	plus 6.39%	35,820	55,810	74,010	2,109.77	plus 6.39%	55,810
67,270	–	3,473.79	plus 6.75%	67,270	74,010	–	3,272.75	plus 6.75%	74,010

### TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

<b>a. SINGLE person - Including Head of Household</b>					<b>b. MARRIED person - including surviving spouse</b>				
<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 \$ 12					Not over \$ 29				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>	<i>Over-</i>	<i>But not over-</i>			<i>of excess over-</i>
\$ 12	23	0.00	plus 2.26%	12	\$ 29	45	0.00	plus 2.26%	29
23	75	0.25	plus 3.22%	23	45	111	0.36	plus 3.22%	45
75	109	1.92	plus 4.91%	75	111	173	2.49	plus 4.91%	111
109	138	3.59	plus 6.20%	109	173	215	5.53	plus 6.20%	173
138	259	5.39	plus 6.39%	138	215	285	8.13	plus 6.39%	215
259	–	13.12	plus 6.75%	259	285	–	12.60	plus 6.75%	285

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Weekly Payroll Period

(For Wages Paid on or After January 1, 2023)

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	0.59	-	-	-	-	-	-	-	-	-	-
90	100	0.81	-	-	-	-	-	-	-	-	-	-
100	110	1.04	-	-	-	-	-	-	-	-	-	-
110	120	1.27	-	-	-	-	-	-	-	-	-	-
120	130	1.59	0.56	-	-	-	-	-	-	-	-	-
130	140	1.91	0.79	-	-	-	-	-	-	-	-	-
140	150	2.24	1.01	-	-	-	-	-	-	-	-	-
150	160	2.56	1.24	-	-	-	-	-	-	-	-	-
160	170	2.88	1.55	0.54	-	-	-	-	-	-	-	-
170	180	3.20	1.88	0.76	-	-	-	-	-	-	-	-
180	190	3.52	2.20	0.99	-	-	-	-	-	-	-	-
190	200	3.85	2.52	1.21	-	-	-	-	-	-	-	-
200	210	4.17	2.84	1.52	0.51	-	-	-	-	-	-	-
210	220	4.49	3.16	1.84	0.74	-	-	-	-	-	-	-
220	230	4.81	3.49	2.16	0.96	-	-	-	-	-	-	-
230	240	5.13	3.81	2.48	1.19	-	-	-	-	-	-	-
240	250	5.46	4.13	2.81	1.48	-	-	-	-	-	-	-
250	260	5.78	4.45	3.13	1.80	0.71	-	-	-	-	-	-
260	270	6.10	4.77	3.45	2.12	0.94	-	-	-	-	-	-
270	280	6.42	5.10	3.77	2.45	1.16	-	-	-	-	-	-
280	290	6.74	5.42	4.09	2.77	1.44	-	-	-	-	-	-
290	300	7.07	5.74	4.42	3.09	1.77	0.68	-	-	-	-	-
300	310	7.39	6.06	4.74	3.41	2.09	0.91	-	-	-	-	-
310	320	7.71	6.38	5.06	3.73	2.41	1.14	-	-	-	-	-
320	330	8.03	6.71	5.38	4.06	2.73	1.41	-	-	-	-	-
330	340	8.35	7.03	5.70	4.38	3.05	1.73	0.66	-	-	-	-
340	350	8.68	7.35	6.03	4.70	3.38	2.05	0.88	-	-	-	-
350	360	9.00	7.67	6.35	5.02	3.70	2.37	1.11	-	-	-	-
360	370	9.32	7.99	6.67	5.34	4.02	2.69	1.37	-	-	-	-
370	380	9.66	8.32	6.99	5.67	4.34	3.02	1.69	0.63	-	-	-
380	390	10.15	8.64	7.31	5.99	4.66	3.34	2.01	0.86	-	-	-
390	400	10.64	8.96	7.64	6.31	4.99	3.66	2.34	1.08	-	-	-
400	410	11.13	9.28	7.96	6.63	5.31	3.98	2.66	1.33	-	-	-
410	420	11.62	9.60	8.28	6.95	5.63	4.30	2.98	1.65	0.61	-	-
420	430	12.11	10.09	8.60	7.28	5.95	4.63	3.30	1.98	0.83	-	-
430	440	12.61	10.58	8.92	7.60	6.27	4.95	3.62	2.30	1.06	-	-
440	450	13.10	11.08	9.25	7.92	6.60	5.27	3.95	2.62	1.30	-	-
450	460	13.59	11.57	9.57	8.24	6.92	5.59	4.27	2.94	1.62	0.58	-
460	470	14.08	12.06	10.04	8.56	7.24	5.91	4.59	3.26	1.94	0.81	-
470	480	14.57	12.55	10.53	8.89	7.56	6.24	4.91	3.59	2.26	1.03	-
480	490	15.06	13.04	11.02	9.21	7.88	6.56	5.23	3.91	2.58	1.26	-
490	500	15.55	13.53	11.51	9.53	8.21	6.88	5.56	4.23	2.91	1.58	0.55
500	510	16.04	14.02	12.00	9.98	8.53	7.20	5.88	4.55	3.23	1.90	0.78
510	520	16.53	14.51	12.49	10.47	8.85	7.52	6.20	4.87	3.55	2.22	1.01
520	530	17.02	15.00	12.98	10.96	9.17	7.85	6.52	5.20	3.87	2.55	1.23
530	540	17.52	15.49	13.47	11.45	9.49	8.17	6.84	5.52	4.19	2.87	1.54
540	550	18.03	15.99	13.97	11.94	9.92	8.49	7.17	5.84	4.52	3.19	1.87
550	560	18.65	16.48	14.46	12.44	10.42	8.81	7.49	6.16	4.84	3.51	2.19
560	570	19.27	16.97	14.95	12.93	10.91	9.13	7.81	6.48	5.16	3.83	2.51
570	580	19.89	17.46	15.44	13.42	11.40	9.46	8.13	6.81	5.48	4.16	2.83
580	590	20.51	17.96	15.93	13.91	11.89	9.87	8.45	7.13	5.80	4.48	3.15
590	600	21.13	18.58	16.42	14.40	12.38	10.36	8.78	7.45	6.13	4.80	3.48
600	610	21.75	19.20	16.91	14.89	12.87	10.85	9.10	7.77	6.45	5.12	3.80
610	620	22.37	19.82	17.40	15.38	13.36	11.34	9.42	8.09	6.77	5.44	4.12
620	630	22.99	20.44	17.89	15.87	13.85	11.83	9.81	8.42	7.09	5.77	4.44
630	640	23.61	21.06	18.51	16.36	14.34	12.32	10.30	8.74	7.41	6.09	4.76
640	650	24.23	21.68	19.13	16.85	14.83	12.81	10.79	9.06	7.74	6.41	5.09
650	660	24.85	22.30	19.75	17.35	15.33	13.30	11.28	9.38	8.06	6.73	5.41
660	670	25.47	22.92	20.37	17.84	15.82	13.80	11.78	9.75	8.38	7.05	5.73
670	680	26.09	23.54	20.99	18.44	16.31	14.29	12.27	10.25	8.70	7.38	6.05
680	690	26.71	24.16	21.61	19.06	16.80	14.78	12.76	10.74	9.02	7.70	6.37
690	700	27.34	24.78	22.23	19.68	17.29	15.27	13.25	11.23	9.35	8.02	6.70
700	710	27.98	25.40	22.85	20.30	17.78	15.76	13.74	11.72	9.70	8.34	7.02
710	720	28.62	26.02	23.47	20.92	18.37	16.25	14.23	12.21	10.19	8.66	7.34
720	730	29.26	26.64	24.09	21.54	18.99	16.74	14.72	12.70	10.68	8.99	7.66
730	740	29.90	27.27	24.71	22.16	19.61	17.23	15.21	13.19	11.17	9.31	7.98
740	750	30.54	27.91	25.33	22.78	20.23	17.72	15.70	13.68	11.66	9.64	8.31

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons—Weekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2023)

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	31.18	28.55	25.95	23.40	20.85	18.30	16.19	14.17	12.15	10.13	8.63
760	770	31.82	29.19	26.57	24.02	21.47	18.92	16.69	14.66	12.64	10.62	8.95
770	780	32.46	29.83	27.20	24.64	22.09	19.54	17.18	15.16	13.14	11.11	9.27
780	790	33.09	30.46	27.84	25.26	22.71	20.16	17.67	15.65	13.63	11.61	9.59
790	800	33.73	31.10	28.47	25.88	23.33	20.78	18.23	16.14	14.12	12.10	10.08
800	810	34.37	31.74	29.11	26.50	23.95	21.40	18.85	16.63	14.61	12.59	10.57
810	820	35.01	32.38	29.75	27.12	24.57	22.02	19.47	17.12	15.10	13.08	11.06
820	830	35.65	33.02	30.39	27.76	25.19	22.64	20.09	17.61	15.59	13.57	11.55
830	840	36.29	33.66	31.03	28.40	25.81	23.26	20.71	18.15	16.08	14.06	12.04
840	850	36.93	34.30	31.67	29.04	26.43	23.88	21.33	18.77	16.57	14.55	12.53
850	860	37.57	34.94	32.31	29.68	27.05	24.50	21.95	19.39	17.06	15.04	13.02
860	870	38.21	35.58	32.95	30.32	27.69	25.12	22.57	20.01	17.55	15.53	13.51
870	880	38.85	36.22	33.59	30.96	28.33	25.74	23.19	20.63	18.08	16.02	14.00
880	890	39.48	36.85	34.23	31.60	28.97	26.36	23.81	21.25	18.70	16.52	14.50
890	900	40.12	37.49	34.86	32.23	29.61	26.98	24.43	21.87	19.32	17.01	14.99
900	910	40.76	38.13	35.50	32.87	30.24	27.61	25.05	22.49	19.94	17.50	15.48
910	920	41.40	38.77	36.14	33.51	30.88	28.25	25.67	23.11	20.56	18.01	15.97
920	930	42.04	39.41	36.78	34.15	31.52	28.89	26.29	23.73	21.18	18.63	16.46
930	940	42.68	40.05	37.42	34.79	32.16	29.53	26.91	24.35	21.80	19.25	16.95
940	950	43.32	40.69	38.06	35.43	32.80	30.17	27.54	24.97	22.42	19.87	17.44
950	960	43.96	41.33	38.70	36.07	33.44	30.81	28.18	25.59	23.04	20.49	17.94
960	970	44.60	41.97	39.34	36.71	34.08	31.45	28.82	26.21	23.66	21.11	18.56
970	980	45.24	42.61	39.98	37.35	34.72	32.09	29.46	26.83	24.28	21.73	19.18
980	990	45.87	43.24	40.62	37.99	35.36	32.73	30.10	27.47	24.90	22.35	19.80
990	1000	46.51	43.88	41.25	38.62	36.00	33.37	30.74	28.11	25.52	22.97	20.42
1000	1010	47.15	44.52	41.89	39.26	36.63	34.00	31.38	28.75	26.14	23.59	21.04
1010	1020	47.79	45.16	42.53	39.90	37.27	34.64	32.01	29.39	26.76	24.21	21.66
1020	1030	48.43	45.80	43.17	40.54	37.91	35.28	32.65	30.02	27.39	24.83	22.28
1030	1040	49.07	46.44	43.81	41.18	38.55	35.92	33.29	30.66	28.03	25.45	22.90
1040	1050	49.71	47.08	44.45	41.82	39.19	36.56	33.93	31.30	28.67	26.07	23.52
1050	1060	50.35	47.72	45.09	42.46	39.83	37.20	34.57	31.94	29.31	26.69	24.14
1060	1070	50.99	48.36	45.73	43.10	40.47	37.84	35.21	32.58	29.95	27.32	24.76
1070	1080	51.63	49.00	46.37	43.74	41.11	38.48	35.85	33.22	30.59	27.96	25.38
1080	1090	52.26	49.63	47.01	44.38	41.75	39.12	36.49	33.86	31.23	28.60	26.00
1090	1100	52.90	50.27	47.64	45.01	42.39	39.76	37.13	34.50	31.87	29.24	26.62
1100	1110	53.54	50.91	48.28	45.65	43.02	40.39	37.77	35.14	32.51	29.88	27.25
1110	1120	54.18	51.55	48.92	46.29	43.66	41.03	38.40	35.78	33.15	30.52	27.89
1120	1130	54.82	52.19	49.56	46.93	44.30	41.67	39.04	36.41	33.78	31.16	28.53
1130	1140	55.46	52.83	50.20	47.57	44.94	42.31	39.68	37.05	34.42	31.79	29.16
1140	1150	56.10	53.47	50.84	48.21	45.58	42.95	40.32	37.69	35.06	32.43	29.80
1150	1160	56.74	54.11	51.48	48.85	46.22	43.59	40.96	38.33	35.70	33.07	30.44
1160	1170	57.38	54.75	52.12	49.49	46.86	44.23	41.60	38.97	36.34	33.71	31.08
1170	1180	58.02	55.39	52.76	50.13	47.50	44.87	42.24	39.61	36.98	34.35	31.72
1180	1190	58.65	56.02	53.40	50.77	48.14	45.51	42.88	40.25	37.62	34.99	32.36
1190	1200	59.29	56.66	54.03	51.40	48.78	46.15	43.52	40.89	38.26	35.63	33.00
1200	1210	59.93	57.30	54.67	52.04	49.41	46.78	44.16	41.53	38.90	36.27	33.64
1210	1220	60.57	57.94	55.31	52.68	50.05	47.42	44.79	42.17	39.54	36.91	34.28
1220	1230	61.21	58.58	55.95	53.32	50.69	48.06	45.43	42.80	40.17	37.55	34.92
1230	1240	61.85	59.22	56.59	53.96	51.33	48.70	46.07	43.44	40.81	38.18	35.55
1240	1250	62.49	59.86	57.23	54.60	51.97	49.34	46.71	44.08	41.45	38.82	36.19
1250	1260	63.13	60.50	57.87	55.24	52.61	49.98	47.35	44.72	42.09	39.46	36.83
1260	1270	63.77	61.14	58.51	55.88	53.25	50.62	47.99	45.36	42.73	40.10	37.47
1270	1280	64.41	61.78	59.15	56.52	53.89	51.26	48.63	46.00	43.37	40.74	38.11
1280	1290	65.04	62.41	59.79	57.16	54.53	51.90	49.27	46.64	44.01	41.38	38.75
1290	1300	65.69	63.05	60.42	57.79	55.17	52.54	49.91	47.28	44.65	42.02	39.39
1300	1310	66.36	63.69	61.06	58.43	55.80	53.17	50.55	47.92	45.29	42.66	40.03
1310	1320	67.04	64.33	61.70	59.07	56.44	53.81	51.18	48.56	45.93	43.30	40.67
1320	1330	67.71	64.97	62.34	59.71	57.08	54.45	51.82	49.19	46.56	43.94	41.31
1330	1340	68.39	65.61	62.98	60.35	57.72	55.09	52.46	49.83	47.20	44.57	41.94
1340	1350	69.06	66.28	63.62	60.99	58.36	55.73	53.10	50.47	47.84	45.21	42.58
1350	1360	69.74	66.96	64.26	61.63	59.00	56.37	53.74	51.11	48.48	45.85	43.22
1360	1370	70.41	67.63	64.90	62.27	59.64	57.01	54.38	51.75	49.12	46.49	43.86
1370	1380	71.09	68.31	65.54	62.91	60.28	57.65	55.02	52.39	49.76	47.13	44.50
1380	1390	71.76	68.98	66.21	63.55	60.92	58.29	55.66	53.03	50.40	47.77	45.14
1390	1400	72.44	69.66	66.88	64.18	61.56	58.93	56.30	53.67	51.04	48.41	45.78
1400	1410	73.11	70.33	67.56	64.82	62.19	59.56	56.94	54.31	51.68	49.05	46.42
1410	1420	73.79	71.01	68.23	65.46	62.83	60.20	57.57	54.95	52.32	49.69	47.06
1420	1430	74.46	71.68	68.91	66.13	63.47	60.84	58.21	55.58	52.95	50.33	47.70
1430	1440	75.14	72.36	69.58	66.80	64.11	61.48	58.85	56.22	53.59	50.96	48.33
1440	1450	75.81	73.03	70.26	67.48	64.75	62.12	59.49	56.86	54.23	51.60	48.97

1,440 and over—Use Table 1a on page 12, and see instructions on pages 8 and 9.

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

(For Wages Paid on or After January 1, 2023)

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	0.56	-	-	-	-	-	-	-	-	-	-
175	185	0.79	-	-	-	-	-	-	-	-	-	-
185	195	1.02	-	-	-	-	-	-	-	-	-	-
195	205	1.24	-	-	-	-	-	-	-	-	-	-
205	215	1.47	0.54	-	-	-	-	-	-	-	-	-
215	225	1.69	0.77	-	-	-	-	-	-	-	-	-
225	235	1.99	0.99	-	-	-	-	-	-	-	-	-
235	245	2.31	1.22	-	-	-	-	-	-	-	-	-
245	255	2.63	1.44	0.51	-	-	-	-	-	-	-	-
255	265	2.95	1.67	0.74	-	-	-	-	-	-	-	-
265	275	3.27	1.95	0.97	-	-	-	-	-	-	-	-
275	285	3.60	2.27	1.19	-	-	-	-	-	-	-	-
285	295	3.92	2.59	1.42	-	-	-	-	-	-	-	-
295	305	4.24	2.91	1.64	0.71	-	-	-	-	-	-	-
305	315	4.56	3.24	1.91	0.94	-	-	-	-	-	-	-
315	325	4.88	3.56	2.23	1.17	-	-	-	-	-	-	-
325	335	5.21	3.88	2.56	1.39	-	-	-	-	-	-	-
335	345	5.53	4.20	2.88	1.62	0.69	-	-	-	-	-	-
345	355	5.85	4.52	3.20	1.87	0.91	-	-	-	-	-	-
355	365	6.17	4.85	3.52	2.20	1.14	-	-	-	-	-	-
365	375	6.49	5.17	3.84	2.52	1.37	-	-	-	-	-	-
375	385	6.82	5.49	4.17	2.84	1.59	0.66	-	-	-	-	-
385	395	7.14	5.81	4.49	3.16	1.84	0.89	-	-	-	-	-
395	405	7.46	6.13	4.81	3.48	2.16	1.11	-	-	-	-	-
405	415	7.78	6.46	5.13	3.81	2.48	1.34	-	-	-	-	-
415	425	8.10	6.78	5.45	4.13	2.80	1.57	0.64	-	-	-	-
425	435	8.43	7.10	5.78	4.45	3.13	1.80	0.86	-	-	-	-
435	445	8.75	7.42	6.10	4.77	3.45	2.12	1.09	-	-	-	-
445	455	9.07	7.74	6.42	5.09	3.77	2.44	1.31	-	-	-	-
455	465	9.39	8.07	6.74	5.42	4.09	2.77	1.54	0.61	-	-	-
465	475	9.71	8.39	7.06	5.74	4.41	3.09	1.76	0.84	-	-	-
475	485	10.04	8.71	7.39	6.06	4.74	3.41	2.09	1.06	-	-	-
485	495	10.36	9.03	7.71	6.38	5.06	3.73	2.41	1.29	-	-	-
495	505	10.68	9.35	8.03	6.70	5.38	4.05	2.73	1.51	0.58	-	-
505	515	11.00	9.68	8.35	7.03	5.70	4.38	3.05	1.74	0.81	-	-
515	525	11.32	10.00	8.67	7.35	6.02	4.70	3.37	2.05	1.04	-	-
525	535	11.65	10.32	9.00	7.67	6.35	5.02	3.70	2.37	1.26	-	-
535	545	11.97	10.64	9.32	7.99	6.67	5.34	4.02	2.69	1.49	0.56	-
545	555	12.29	10.96	9.64	8.31	6.99	5.66	4.34	3.01	1.71	0.78	-
555	565	12.68	11.29	9.96	8.64	7.31	5.99	4.66	3.34	2.01	1.01	-
565	575	13.17	11.61	10.28	8.96	7.63	6.31	4.98	3.66	2.33	1.24	-
575	585	13.66	11.93	10.61	9.28	7.96	6.63	5.31	3.98	2.66	1.46	0.53
585	595	14.15	12.25	10.93	9.60	8.28	6.95	5.63	4.30	2.98	1.69	0.76
595	605	14.64	12.62	11.25	9.92	8.60	7.27	5.95	4.62	3.30	1.97	0.98
605	615	15.13	13.11	11.57	10.25	8.92	7.60	6.27	4.95	3.62	2.30	1.21
615	625	15.62	13.60	11.89	10.57	9.24	7.92	6.59	5.27	3.94	2.62	1.44
625	635	16.11	14.09	12.22	10.89	9.57	8.24	6.92	5.59	4.27	2.94	1.66
635	645	16.60	14.58	12.56	11.21	9.89	8.56	7.24	5.91	4.59	3.26	1.94
645	655	17.10	15.07	13.05	11.53	10.21	8.88	7.56	6.23	4.91	3.58	2.26
655	665	17.59	15.57	13.55	11.86	10.53	9.21	7.88	6.56	5.23	3.91	2.58
665	675	18.08	16.06	14.04	12.18	10.85	9.53	8.20	6.88	5.55	4.23	2.90
675	685	18.57	16.55	14.53	12.51	11.18	9.85	8.53	7.20	5.88	4.55	3.23
685	695	19.06	17.04	15.02	13.00	11.50	10.17	8.85	7.52	6.20	4.87	3.55
695	705	19.55	17.53	15.51	13.49	11.82	10.49	9.17	7.84	6.52	5.19	3.87
705	715	20.04	18.02	16.00	13.98	12.14	10.82	9.49	8.17	6.84	5.52	4.19
715	725	20.53	18.51	16.49	14.47	12.46	11.14	9.81	8.49	7.16	5.84	4.51
725	735	21.02	19.00	16.98	14.96	12.94	11.46	10.14	8.81	7.49	6.16	4.84
735	745	21.51	19.49	17.47	15.45	13.43	11.78	10.46	9.13	7.81	6.48	5.16
745	755	22.01	19.98	17.96	15.94	13.92	12.10	10.78	9.45	8.13	6.80	5.48
755	765	22.50	20.48	18.46	16.44	14.41	12.43	11.10	9.78	8.45	7.13	5.80
765	775	22.99	20.97	18.95	16.93	14.91	12.89	11.42	10.10	8.77	7.45	6.12
775	785	23.48	21.46	19.44	17.42	15.40	13.38	11.75	10.42	9.10	7.77	6.45
785	795	23.97	21.95	19.93	17.91	15.89	13.87	12.07	10.74	9.42	8.09	6.77
795	805	24.46	22.44	20.42	18.40	16.38	14.36	12.39	11.06	9.74	8.41	7.09
805	815	24.95	22.93	20.91	18.89	16.87	14.85	12.83	11.39	10.06	8.74	7.41



# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons — Weekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2023)

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	25.44	23.42	21.40	19.38	17.36	15.34	13.32	11.71	10.38	9.06	7.73
825	835	25.93	23.91	21.89	19.87	17.85	15.83	13.81	12.03	10.71	9.38	8.06
835	845	26.42	24.40	22.38	20.36	18.34	16.32	14.30	12.35	11.03	9.70	8.38
845	855	26.92	24.89	22.87	20.85	18.83	16.81	14.79	12.77	11.35	10.02	8.70
855	865	27.41	25.39	23.37	21.35	19.32	17.30	15.28	13.26	11.67	10.35	9.02
865	875	27.96	25.88	23.86	21.84	19.82	17.80	15.77	13.75	11.99	10.67	9.34
875	885	28.58	26.37	24.35	22.33	20.31	18.29	16.27	14.25	12.32	10.99	9.67
885	895	29.20	26.86	24.84	22.82	20.80	18.78	16.76	14.74	12.72	11.31	9.99
895	905	29.82	27.35	25.33	23.31	21.29	19.27	17.25	15.23	13.21	11.63	10.31
905	915	30.44	27.89	25.82	23.80	21.78	19.76	17.74	15.72	13.70	11.96	10.63
915	925	31.06	28.51	26.31	24.29	22.27	20.25	18.23	16.21	14.19	12.28	10.95
925	935	31.68	29.13	26.80	24.78	22.76	20.74	18.72	16.70	14.68	12.66	11.28
935	945	32.30	29.75	27.29	25.27	23.25	21.23	19.21	17.19	15.17	13.15	11.60
945	955	32.92	30.37	27.82	25.76	23.74	21.72	19.70	17.68	15.66	13.64	11.92
955	965	33.54	30.99	28.44	26.26	24.23	22.21	20.19	18.17	16.15	14.13	12.24
965	975	34.16	31.61	29.06	26.75	24.73	22.71	20.68	18.66	16.64	14.62	12.60
975	985	34.78	32.23	29.68	27.24	25.22	23.20	21.18	19.16	17.13	15.11	13.09
985	995	35.40	32.85	30.30	27.75	25.71	23.69	21.67	19.65	17.63	15.61	13.58
995	1005	36.02	33.47	30.92	28.37	26.20	24.18	22.16	20.14	18.12	16.10	14.08
1005	1015	36.64	34.09	31.54	28.99	26.69	24.67	22.65	20.63	18.61	16.59	14.57
1015	1025	37.26	34.71	32.16	29.61	27.18	25.16	23.14	21.12	19.10	17.08	15.06
1025	1035	37.88	35.33	32.78	30.23	27.67	25.65	23.63	21.61	19.59	17.57	15.55
1035	1045	38.50	35.95	33.40	30.85	28.29	26.14	24.12	22.10	20.08	18.06	16.04
1045	1055	39.12	36.57	34.02	31.47	28.91	26.63	24.61	22.59	20.57	18.55	16.53
1055	1065	39.74	37.19	34.64	32.09	29.53	27.12	25.10	23.08	21.06	19.04	17.02
1065	1075	40.36	37.81	35.26	32.71	30.15	27.62	25.59	23.57	21.55	19.53	17.51
1075	1085	41.00	38.43	35.88	33.33	30.77	28.22	26.09	24.07	22.04	20.02	18.00
1085	1095	41.64	39.05	36.50	33.95	31.39	28.84	26.58	24.56	22.54	20.52	18.49
1095	1105	42.28	39.67	37.12	34.57	32.01	29.46	27.07	25.05	23.03	21.01	18.99
1105	1115	42.91	40.29	37.74	35.19	32.63	30.08	27.56	25.54	23.52	21.50	19.48
1115	1125	43.55	40.92	38.36	35.81	33.25	30.70	28.15	26.03	24.01	21.99	19.97
1125	1135	44.19	41.56	38.98	36.43	33.87	31.32	28.77	26.52	24.50	22.48	20.46
1135	1145	44.83	42.20	39.60	37.05	34.49	31.94	29.39	27.01	24.99	22.97	20.95
1145	1155	45.47	42.84	40.22	37.67	35.11	32.56	30.01	27.50	25.48	23.46	21.44
1155	1165	46.11	43.48	40.85	38.29	35.73	33.18	30.63	28.08	25.97	23.95	21.93
1165	1175	46.75	44.12	41.49	38.91	36.35	33.80	31.25	28.70	26.46	24.44	22.42
1175	1185	47.39	44.76	42.13	39.53	36.97	34.42	31.87	29.32	26.95	24.93	22.91
1185	1195	48.03	45.40	42.77	40.15	37.59	35.04	32.49	29.94	27.45	25.43	23.40
1195	1205	48.67	46.04	43.41	40.78	38.21	35.66	33.11	30.56	28.01	25.92	23.90
1205	1215	49.30	46.67	44.05	41.42	38.83	36.28	33.73	31.18	28.63	26.41	24.39
1215	1225	49.94	47.31	44.68	42.05	39.45	36.90	34.35	31.80	29.25	26.90	24.88
1225	1235	50.58	47.95	45.32	42.69	40.07	37.52	34.97	32.42	29.87	27.39	25.37
1235	1245	51.22	48.59	45.96	43.33	40.70	38.14	35.59	33.04	30.49	27.94	25.86
1245	1255	51.86	49.23	46.60	43.97	41.34	38.76	36.21	33.66	31.11	28.56	26.35
1255	1265	52.50	49.87	47.24	44.61	41.98	39.38	36.83	34.28	31.73	29.18	26.84
1265	1275	53.14	50.51	47.88	45.25	42.62	40.00	37.45	34.90	32.35	29.80	27.33
1275	1285	53.78	51.15	48.52	45.89	43.26	40.63	38.07	35.52	32.97	30.42	27.87
1285	1295	54.42	51.79	49.16	46.53	43.90	41.27	38.69	36.14	33.59	31.04	28.49
1295	1305	55.06	52.43	49.80	47.17	44.54	41.91	39.31	36.76	34.21	31.66	29.11
1305	1315	55.69	53.06	50.44	47.81	45.18	42.55	39.93	37.38	34.83	32.28	29.73
1315	1325	56.33	53.70	51.07	48.44	45.82	43.19	40.56	38.00	35.45	32.90	30.35
1325	1335	56.97	54.34	51.71	49.08	46.45	43.82	41.20	38.62	36.07	33.52	30.97
1335	1345	57.61	54.98	52.35	49.72	47.09	44.46	41.83	39.24	36.69	34.14	31.59
1345	1355	58.25	55.62	52.99	50.36	47.73	45.10	42.47	39.86	37.31	34.76	32.21
1355	1365	58.89	56.26	53.63	51.00	48.37	45.74	43.11	40.48	37.93	35.38	32.83
1365	1375	59.53	56.90	54.27	51.64	49.01	46.38	43.75	41.12	38.55	36.00	33.45
1375	1385	60.17	57.54	54.91	52.28	49.65	47.02	44.39	41.76	39.17	36.62	34.07
1385	1395	60.81	58.18	55.55	52.92	50.29	47.66	45.03	42.40	39.79	37.24	34.69
1395	1405	61.45	58.82	56.19	53.56	50.93	48.30	45.67	43.04	40.41	37.86	35.31
1405	1415	62.08	59.45	56.83	54.20	51.57	48.94	46.31	43.68	41.05	38.48	35.93
1415	1425	62.72	60.09	57.46	54.83	52.21	49.58	46.95	44.32	41.69	39.10	36.55
1425	1435	63.38	60.73	58.10	55.47	52.84	50.21	47.59	44.96	42.33	39.72	37.17
1435	1445	64.06	61.37	58.74	56.11	53.48	50.85	48.22	45.59	42.97	40.34	37.79
1445	1455	64.73	62.01	59.38	56.75	54.12	51.49	48.86	46.23	43.60	40.97	38.41
1455	1465	65.41	62.65	60.02	57.39	54.76	52.13	49.50	46.87	44.24	41.61	39.03
1465	1475	66.08	63.30	60.66	58.03	55.40	52.77	50.14	47.51	44.88	42.25	39.65
1475	1485	66.76	63.98	61.30	58.67	56.04	53.41	50.78	48.15	45.52	42.89	40.27
1485	1495	67.43	64.65	61.94	59.31	56.68	54.05	51.42	48.79	46.16	43.53	40.90
1495	1505	68.11	65.33	62.58	59.95	57.32	54.69	52.06	49.43	46.80	44.17	41.54
1505	1515	68.78	66.00	63.23	60.59	57.96	55.33	52.70	50.07	47.44	44.81	42.18

\*1,505 and over—Use Table 1b on page 12, and see instructions on pages 8 and 9.

\*See page 8 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, 2023)

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	0.50	-	-	-	-	-	-	-	-	-	-
145	155	0.72	-	-	-	-	-	-	-	-	-	-
155	165	0.95	-	-	-	-	-	-	-	-	-	-
165	175	1.18	-	-	-	-	-	-	-	-	-	-
175	185	1.40	-	-	-	-	-	-	-	-	-	-
185	195	1.63	-	-	-	-	-	-	-	-	-	-
195	205	1.85	-	-	-	-	-	-	-	-	-	-
205	215	2.08	-	-	-	-	-	-	-	-	-	-
215	225	2.31	-	-	-	-	-	-	-	-	-	-
225	235	2.53	0.67									
235	245	2.85	0.90									
245	255	3.17	1.12									
255	265	3.50	1.35									
265	275	3.82	1.57									
275	285	4.14	1.80									
285	295	4.46	2.03									
295	305	4.78	2.25									
305	315	5.11	2.48	0.62								
315	325	5.43	2.78	0.84								
325	335	5.75	3.10	1.07								
335	345	6.07	3.42	1.30								
345	355	6.39	3.74	1.52								
355	365	6.72	4.07	1.75								
365	375	7.04	4.39	1.97								
375	385	7.36	4.71	2.20								
385	395	7.68	5.03	2.43	0.57							
395	405	8.00	5.35	2.70	0.79							
405	415	8.33	5.68	3.03	1.02							
415	425	8.65	6.00	3.35	1.24							
425	435	8.97	6.32	3.67	1.47							
435	445	9.29	6.64	3.99	1.70							
445	455	9.61	6.96	4.31	1.92							
455	465	9.94	7.29	4.64	2.15							
465	475	10.26	7.61	4.96	2.37	0.51						
475	485	10.58	7.93	5.28	2.63	0.74						
485	495	10.90	8.25	5.60	2.95	0.97						
495	505	11.22	8.57	5.92	3.27	1.19						
505	515	11.55	8.90	6.25	3.59	1.42						
515	525	11.87	9.22	6.57	3.92	1.64						
525	535	12.19	9.54	6.89	4.24	1.87						
535	545	12.51	9.86	7.21	4.56	2.10						
545	555	12.83	10.18	7.53	4.88	2.32						
555	565	13.16	10.51	7.86	5.20	2.55	0.69					
565	575	13.48	10.83	8.18	5.53	2.88	0.91					
575	585	13.80	11.15	8.50	5.85	3.20	1.14					
585	595	14.12	11.47	8.82	6.17	3.52	1.37					
595	605	14.44	11.79	9.14	6.49	3.84	1.59					
605	615	14.77	12.12	9.47	6.81	4.16	1.82					
615	625	15.09	12.44	9.79	7.14	4.49	2.04					
625	635	15.41	12.76	10.11	7.46	4.81	2.27					
635	645	15.73	13.08	10.43	7.78	5.13	2.50	0.64				
645	655	16.05	13.40	10.75	8.10	5.45	2.80	0.86				
655	665	16.38	13.73	11.08	8.42	5.77	3.12	1.09				
665	675	16.70	14.05	11.40	8.75	6.10	3.45	1.31				
675	685	17.02	14.37	11.72	9.07	6.42	3.77	1.54				
685	695	17.34	14.69	12.04	9.39	6.74	4.09	1.77				
695	705	17.66	15.01	12.36	9.71	7.06	4.41	1.99				
705	715	17.99	15.34	12.69	10.03	7.38	4.73	2.22				
715	725	18.31	15.66	13.01	10.36	7.71	5.06	2.44	0.58			
725	735	18.63	15.98	13.33	10.68	8.03	5.38	2.73	0.81			
735	745	18.95	16.30	13.65	11.00	8.35	5.70	3.05	1.04			
745	755	19.29	16.62	13.97	11.32	8.67	6.02	3.37	1.26			
755	765	19.78	16.95	14.30	11.64	8.99	6.34	3.69	1.49			
765	775	20.27	17.27	14.62	11.97	9.32	6.67	4.02	1.71			
775	785	20.76	17.59	14.94	12.29	9.64	6.99	4.34	1.94			
785	795	21.25	17.91	15.26	12.61	9.96	7.31	4.66	2.17			

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Biweekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2023)

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	21.74	18.23	15.58	12.93	10.28	7.63	4.98	2.39	0.53	-	-
805	815	22.24	18.56	15.91	13.25	10.60	7.95	5.30	2.65	0.76	-	-
815	825	22.73	18.88	16.23	13.58	10.93	8.28	5.63	2.98	0.98	-	-
825	835	23.22	19.20	16.55	13.90	11.25	8.60	5.95	3.30	1.21	-	-
835	845	23.71	19.67	16.87	14.22	11.57	8.92	6.27	3.62	1.44	-	-
845	855	24.20	20.16	17.19	14.54	11.89	9.24	6.59	3.94	1.66	-	-
855	865	24.69	20.65	17.52	14.86	12.21	9.56	6.91	4.26	1.89	-	-
865	875	25.18	21.14	17.84	15.19	12.54	9.89	7.24	4.59	2.11	-	-
875	885	25.67	21.63	18.16	15.51	12.86	10.21	7.56	4.91	2.34	-	-
885	895	26.16	22.12	18.48	15.83	13.18	10.53	7.88	5.23	2.58	0.71	-
895	905	26.65	22.61	18.80	16.15	13.50	10.85	8.20	5.55	2.90	0.93	-
905	915	27.15	23.10	19.13	16.47	13.82	11.17	8.52	5.87	3.22	1.16	-
915	925	27.64	23.59	19.55	16.80	14.15	11.50	8.85	6.20	3.54	1.38	-
925	935	28.13	24.09	20.04	17.12	14.47	11.82	9.17	6.52	3.87	1.61	-
935	945	28.62	24.58	20.54	17.44	14.79	12.14	9.49	6.84	4.19	1.84	-
945	955	29.11	25.07	21.03	17.76	15.11	12.46	9.81	7.16	4.51	2.06	-
955	965	29.60	25.56	21.52	18.08	15.43	12.78	10.13	7.48	4.83	2.29	-
965	975	30.09	26.05	22.01	18.41	15.76	13.11	10.46	7.81	5.15	2.51	0.65
975	985	30.58	26.54	22.50	18.73	16.08	13.43	10.78	8.13	5.48	2.83	0.88
985	995	31.07	27.03	22.99	19.05	16.40	13.75	11.10	8.45	5.80	3.15	1.11
995	1005	31.56	27.52	23.48	19.44	16.72	14.07	11.42	8.77	6.12	3.47	1.33
1005	1015	32.06	28.01	23.97	19.93	17.04	14.39	11.74	9.09	6.44	3.79	1.56
1015	1025	32.55	28.50	24.46	20.42	17.37	14.72	12.07	9.42	6.76	4.11	1.78
1025	1035	33.04	29.00	24.95	20.91	17.69	15.04	12.39	9.74	7.09	4.44	2.01
1035	1045	33.53	29.49	25.45	21.40	18.01	15.36	12.71	10.06	7.41	4.76	2.24
1045	1055	34.02	29.98	25.94	21.89	18.33	15.68	13.03	10.38	7.73	5.08	2.46
1055	1065	34.51	30.47	26.43	22.39	18.65	16.00	13.35	10.70	8.05	5.40	2.75
1065	1075	35.00	30.96	26.92	22.88	18.98	16.33	13.68	11.03	8.37	5.72	3.07
1075	1085	35.49	31.45	27.41	23.37	19.33	16.65	14.00	11.35	8.70	6.05	3.40
1085	1095	36.05	31.94	27.90	23.86	19.82	16.97	14.32	11.67	9.02	6.37	3.72
1095	1105	36.67	32.43	28.39	24.35	20.31	17.29	14.64	11.99	9.34	6.69	4.04
1105	1115	37.29	32.92	28.88	24.84	20.80	17.61	14.96	12.31	9.66	7.01	4.36
1115	1125	37.91	33.41	29.37	25.33	21.29	17.94	15.29	12.64	9.98	7.33	4.68
1125	1135	38.53	33.91	29.86	25.82	21.78	18.26	15.61	12.96	10.31	7.66	5.01
1135	1145	39.15	34.40	30.36	26.31	22.27	18.58	15.93	13.28	10.63	7.98	5.33
1145	1155	39.77	34.89	30.85	26.80	22.76	18.90	16.25	13.60	10.95	8.30	5.65
1155	1165	40.39	35.38	31.34	27.30	23.25	19.22	16.57	13.92	11.27	8.62	5.97
1165	1175	41.01	35.91	31.83	27.79	23.75	19.70	16.90	14.25	11.59	8.94	6.29
1175	1185	41.63	36.53	32.32	28.28	24.24	20.19	17.22	14.57	11.92	9.27	6.62
1185	1195	42.25	37.15	32.81	28.77	24.73	20.69	17.54	14.89	12.24	9.59	6.94
1195	1205	42.87	37.77	33.30	29.26	25.22	21.18	17.86	15.21	12.56	9.91	7.26
1205	1215	43.49	38.39	33.79	29.75	25.71	21.67	18.18	15.53	12.88	10.23	7.58
1215	1225	44.11	39.01	34.28	30.24	26.20	22.16	18.51	15.86	13.20	10.55	7.90
1225	1235	44.73	39.63	34.77	30.73	26.69	22.65	18.83	16.18	13.53	10.88	8.23
1235	1245	45.35	40.25	35.27	31.22	27.18	23.14	19.15	16.50	13.85	11.20	8.55
1245	1255	45.97	40.87	35.76	31.71	27.67	23.63	19.59	16.82	14.17	11.52	8.87
1255	1265	46.59	41.49	36.38	32.21	28.16	24.12	20.08	17.14	14.49	11.84	9.19
1265	1275	47.21	42.11	37.00	32.70	28.66	24.61	20.57	17.47	14.81	12.16	9.51
1275	1285	47.83	42.73	37.62	33.19	29.15	25.10	21.06	17.79	15.14	12.49	9.84
1285	1295	48.45	43.35	38.24	33.68	29.64	25.60	21.55	18.11	15.46	12.81	10.16
1295	1305	49.07	43.97	38.86	34.17	30.13	26.09	22.05	18.43	15.78	13.13	10.48
1305	1315	49.69	44.59	39.48	34.66	30.62	26.58	22.54	18.75	16.10	13.45	10.80
1315	1325	50.31	45.21	40.10	35.15	31.11	27.07	23.03	19.08	16.42	13.77	11.12
1325	1335	50.93	45.83	40.72	35.64	31.60	27.56	23.52	19.48	16.75	14.10	11.45
1335	1345	51.55	46.45	41.34	36.24	32.09	28.05	24.01	19.97	17.07	14.42	11.77
1345	1355	52.17	47.07	41.96	36.86	32.58	28.54	24.50	20.46	17.39	14.74	12.09
1355	1365	52.79	47.69	42.58	37.48	33.07	29.03	24.99	20.95	17.71	15.06	12.41
1365	1375	53.41	48.31	43.20	38.10	33.57	29.52	25.48	21.44	18.03	15.38	12.73
1375	1385	54.04	48.93	43.82	38.72	34.06	30.01	25.97	21.93	18.36	15.71	13.06
1385	1395	54.68	49.55	44.44	39.34	34.55	30.51	26.46	22.42	18.68	16.03	13.38
1395	1405	55.32	50.17	45.06	39.96	35.04	31.00	26.96	22.91	19.00	16.35	13.70
1405	1415	55.95	50.79	45.68	40.58	35.53	31.49	27.45	23.41	19.36	16.67	14.02
1415	1425	56.59	51.41	46.30	41.20	36.10	31.98	27.94	23.90	19.85	16.99	14.34
1425	1435	57.23	52.03	46.92	41.82	36.72	32.47	28.43	24.39	20.35	17.32	14.67
1435	1445	57.87	52.65	47.54	42.44	37.34	32.96	28.92	24.88	20.84	17.64	14.99
1445	1455	58.51	53.27	48.16	43.06	37.96	33.45	29.41	25.37	21.33	17.96	15.31
1455	1465	59.15	53.89	48.78	43.68	38.58	33.94	29.90	25.86	21.82	18.28	15.63
1465	1475	59.79	54.53	49.40	44.30	39.20	34.43	30.39	26.35	22.31	18.60	15.95
1475	1485	60.43	55.17	50.02	44.92	39.82	34.92	30.88	26.84	22.80	18.93	16.28
1485	1495	61.07	55.81	50.64	45.54	40.44	35.42	31.37	27.33	23.29	19.25	16.60

\*1,485 and over— Use Table 2a on page 12, and see instructions on pages 8 and 9.

\*See page 8 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, 2023)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	220	-	-	-	-	-	-	-	-	-	-	-
220	240	-	-	-	-	-	-	-	-	-	-	-
240	260	-	-	-	-	-	-	-	-	-	-	-
260	280	-	-	-	-	-	-	-	-	-	-	-
280	300	-	-	-	-	-	-	-	-	-	-	-
300	320	-	-	-	-	-	-	-	-	-	-	-
320	340	0.90	-	-	-	-	-	-	-	-	-	-
340	360	1.36	-	-	-	-	-	-	-	-	-	-
360	380	1.81	-	-	-	-	-	-	-	-	-	-
380	400	2.26	-	-	-	-	-	-	-	-	-	-
400	420	2.71	0.85	-	-	-	-	-	-	-	-	-
420	440	3.16	1.30	-	-	-	-	-	-	-	-	-
440	460	3.65	1.76	-	-	-	-	-	-	-	-	-
460	480	4.29	2.21	-	-	-	-	-	-	-	-	-
480	500	4.93	2.66	0.80	-	-	-	-	-	-	-	-
500	520	5.58	3.11	1.25	-	-	-	-	-	-	-	-
520	540	6.22	3.57	1.70	-	-	-	-	-	-	-	-
540	560	6.87	4.22	2.16	-	-	-	-	-	-	-	-
560	580	7.51	4.86	2.61	0.75	-	-	-	-	-	-	-
580	600	8.15	5.50	3.06	1.20	-	-	-	-	-	-	-
600	620	8.80	6.15	3.51	1.65	-	-	-	-	-	-	-
620	640	9.44	6.79	4.14	2.10	-	-	-	-	-	-	-
640	660	10.09	7.44	4.79	2.56	0.70	-	-	-	-	-	-
660	680	10.73	8.08	5.43	3.01	1.15	-	-	-	-	-	-
680	700	11.37	8.72	6.07	3.46	1.60	-	-	-	-	-	-
700	720	12.02	9.37	6.72	4.07	2.05	-	-	-	-	-	-
720	740	12.66	10.01	7.36	4.71	2.50	0.64	-	-	-	-	-
740	760	13.31	10.66	8.01	5.36	2.96	1.09	-	-	-	-	-
760	780	13.95	11.30	8.65	6.00	3.41	1.55	-	-	-	-	-
780	800	14.59	11.94	9.29	6.64	3.99	2.00	-	-	-	-	-
800	820	15.24	12.59	9.94	7.29	4.64	2.45	0.59	-	-	-	-
820	840	15.88	13.23	10.58	7.93	5.28	2.90	1.04	-	-	-	-
840	860	16.53	13.88	11.23	8.58	5.93	3.35	1.49	-	-	-	-
860	880	17.17	14.52	11.87	9.22	6.57	3.92	1.95	-	-	-	-
880	900	17.81	15.16	12.51	9.86	7.21	4.56	2.40	0.54	-	-	-
900	920	18.46	15.81	13.16	10.51	7.86	5.21	2.85	0.99	-	-	-
920	940	19.10	16.45	13.80	11.15	8.50	5.85	3.30	1.44	-	-	-
940	960	19.75	17.10	14.45	11.80	9.15	6.49	3.84	1.89	-	-	-
960	980	20.39	17.74	15.09	12.44	9.79	7.14	4.49	2.35	-	-	-
980	1000	21.03	18.38	15.73	13.08	10.43	7.78	5.13	2.80	0.94	-	-
1000	1020	21.68	19.03	16.38	13.73	11.08	8.43	5.78	3.25	1.39	-	-
1020	1040	22.32	19.67	17.02	14.37	11.72	9.07	6.42	3.77	1.84	-	-
1040	1060	22.97	20.32	17.67	15.02	12.37	9.71	7.06	4.41	2.29	-	-
1060	1080	23.61	20.96	18.31	15.66	13.01	10.36	7.71	5.06	2.75	0.89	-
1080	1100	24.25	21.60	18.95	16.30	13.65	11.00	8.35	5.70	3.20	1.34	-
1100	1120	24.90	22.25	19.60	16.95	14.30	11.65	9.00	6.35	3.70	1.79	-
1120	1140	25.54	22.89	20.24	17.59	14.94	12.29	9.64	6.99	4.34	2.24	-
1140	1160	26.18	23.54	20.89	18.24	15.59	12.93	10.28	7.63	4.98	2.69	0.83
1160	1180	27.81	24.18	21.53	18.88	16.23	13.58	10.93	8.28	5.63	3.15	1.29
1180	1200	28.79	24.82	22.17	19.52	16.87	14.22	11.57	8.92	6.27	3.62	1.74
1200	1220	29.77	25.73	22.82	20.17	17.52	14.87	12.22	9.57	6.92	4.27	2.19
1220	1240	30.75	26.71	23.46	20.81	18.16	15.51	12.86	10.21	7.56	4.91	2.64
1240	1260	31.74	27.69	24.11	21.46	18.81	16.15	13.50	10.85	8.20	5.55	3.09
1260	1280	32.72	28.68	24.75	22.10	19.45	16.80	14.15	11.50	8.85	6.20	3.55
1280	1300	33.70	29.66	25.62	22.74	20.09	17.44	14.79	12.14	9.49	6.84	4.19
1300	1320	34.68	30.64	26.60	23.39	20.74	18.09	15.44	12.79	10.14	7.49	4.83
1320	1340	35.66	31.62	27.58	24.03	21.38	18.73	16.08	13.43	10.78	8.13	5.48
1340	1360	36.65	32.60	28.56	24.68	22.03	19.37	16.72	14.07	11.42	8.77	6.12
1360	1380	37.63	33.59	29.54	25.50	22.67	20.02	17.37	14.72	12.07	9.42	6.77
1380	1400	38.61	34.57	30.53	26.49	23.31	20.66	18.01	15.36	12.71	10.06	7.41
1400	1420	39.59	35.55	31.51	27.47	23.96	21.31	18.66	16.01	13.36	10.71	8.05
1420	1440	40.57	36.53	32.49	28.45	24.60	21.95	19.30	16.65	14.00	11.35	8.70
1440	1460	41.56	37.51	33.47	29.43	25.39	22.59	19.94	17.29	14.64	11.99	9.34
1460	1480	42.54	38.50	34.45	30.41	26.37	23.24	20.59	17.94	15.29	12.64	9.99
1480	1500	43.52	39.48	35.44	31.40	27.35	23.88	21.23	18.58	15.93	13.28	10.63
1500	1520	44.50	40.46	36.42	32.38	28.34	24.53	21.88	19.23	16.58	13.93	11.27
1520	1540	45.48	41.44	37.40	33.36	29.32	25.28	22.52	19.87	17.22	14.57	11.92
1540	1560	46.47	42.42	38.38	34.34	30.30	26.26	23.16	20.51	17.86	15.21	12.56
1560	1580	47.45	43.41	39.36	35.32	31.28	27.24	23.81	21.16	18.51	15.86	13.21
1580	1600	48.43	44.39	40.35	36.31	32.26	28.22	24.45	21.80	19.15	16.50	13.85

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

(For Wages Paid on or After January 1, 2023)

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	49.41	45.37	41.33	37.29	33.25	29.20	25.16	22.45	19.80	17.15	14.49
1620	1640	50.39	46.35	42.31	38.27	34.23	30.19	26.15	23.09	20.44	17.79	15.14
1640	1660	51.38	47.33	43.29	39.25	35.21	31.17	27.13	23.73	21.08	18.43	15.78
1660	1680	52.36	48.32	44.27	40.23	36.19	32.15	28.11	24.38	21.73	19.08	16.43
1680	1700	53.34	49.30	45.26	41.22	37.17	33.13	29.09	25.05	22.37	19.72	17.07
1700	1720	54.32	50.28	46.24	42.20	38.16	34.11	30.07	26.03	23.02	20.37	17.71
1720	1740	55.30	51.26	47.22	43.18	39.14	35.10	31.06	27.01	23.66	21.01	18.36
1740	1760	56.54	52.24	48.20	44.16	40.12	36.08	32.04	28.00	24.30	21.65	19.00
1760	1780	57.78	53.23	49.18	45.14	41.10	37.06	33.02	28.98	24.95	22.30	19.65
1780	1800	59.02	54.21	50.17	46.13	42.08	38.04	34.00	29.96	25.92	22.94	20.29
1800	1820	60.26	55.19	51.15	47.11	43.07	39.02	34.98	30.94	26.90	23.59	20.93
1820	1840	61.50	56.40	52.13	48.09	44.05	40.01	35.97	31.92	27.88	24.23	21.58
1840	1860	62.74	57.64	53.11	49.07	45.03	40.99	36.95	32.91	28.86	24.87	22.22
1860	1880	63.98	58.88	54.09	50.05	46.01	41.97	37.93	33.89	29.85	25.81	22.87
1880	1900	65.22	60.12	55.08	51.04	46.99	42.95	38.91	34.87	30.83	26.79	23.51
1900	1920	66.46	61.36	56.25	52.02	47.98	43.93	39.89	35.85	31.81	27.77	24.15
1920	1940	67.70	62.60	57.49	53.00	48.96	44.92	40.88	36.83	32.79	28.75	24.80
1940	1960	68.94	63.84	58.73	53.98	49.94	45.90	41.86	37.82	33.77	29.73	25.69
1960	1980	70.18	65.08	59.97	54.96	50.92	46.88	42.84	38.80	34.76	30.72	26.67
1980	2000	71.42	66.32	61.21	56.11	51.90	47.86	43.82	39.78	35.74	31.70	27.66
2000	2020	72.66	67.56	62.45	57.35	52.89	48.84	44.80	40.76	36.72	32.68	28.64
2020	2040	73.90	68.80	63.69	58.59	53.87	49.83	45.79	41.74	37.70	33.66	29.62
2040	2060	75.14	70.04	64.93	59.83	54.85	50.81	46.77	42.73	38.68	34.64	30.60
2060	2080	76.38	71.28	66.17	61.07	55.97	51.79	47.75	43.71	39.67	35.63	31.58
2080	2100	77.62	72.52	67.41	62.31	57.21	52.77	48.73	44.69	40.65	36.61	32.57
2100	2120	78.86	73.76	68.65	63.55	58.45	53.75	49.71	45.67	41.63	37.59	33.55
2120	2140	80.10	75.00	69.89	64.79	59.69	54.74	50.70	46.65	42.61	38.57	34.53
2140	2160	81.34	76.24	71.13	66.03	60.93	55.82	51.68	47.64	43.59	39.55	35.51
2160	2180	82.62	77.48	72.37	67.27	62.17	57.06	52.66	48.62	44.58	40.54	36.49
2180	2200	83.90	78.72	73.61	68.51	63.41	58.30	53.64	49.60	45.56	41.52	37.48
2200	2220	85.18	79.96	74.85	69.75	64.65	59.54	54.62	50.58	46.54	42.50	38.46
2220	2240	86.45	81.19	76.09	70.99	65.89	60.78	55.68	51.56	47.52	43.48	39.44
2240	2260	87.73	82.47	77.33	72.23	67.13	62.02	56.92	52.55	48.50	44.46	40.42
2260	2280	89.01	83.75	78.57	73.47	68.37	63.26	58.16	53.53	49.49	45.45	41.40
2280	2300	90.29	85.03	79.81	74.71	69.61	64.50	59.40	54.51	50.47	46.43	42.39
2300	2320	91.57	86.31	81.05	75.95	70.85	65.74	60.64	55.54	51.45	47.41	43.37
2320	2340	92.84	87.58	82.32	77.19	72.09	66.98	61.88	56.78	52.43	48.39	44.35
2340	2360	94.12	88.86	83.60	78.43	73.33	68.22	63.12	58.02	53.41	49.37	45.33
2360	2380	95.40	90.14	84.88	79.67	74.57	69.46	64.36	59.26	54.40	50.36	46.31
2380	2400	96.68	91.42	86.16	80.91	75.81	70.70	65.60	60.50	55.39	51.34	47.30
2400	2420	97.96	92.70	87.44	82.18	77.05	71.94	66.84	61.74	56.63	52.32	48.28
2420	2440	99.23	93.97	88.71	83.45	78.29	73.18	68.08	62.98	57.87	53.30	49.26
2440	2460	100.51	95.25	89.99	84.73	79.53	74.42	69.32	64.22	59.11	54.28	50.24
2460	2480	101.79	96.53	91.27	86.01	80.77	75.66	70.56	65.46	60.35	55.27	51.22
2480	2500	103.07	97.81	92.55	87.29	82.03	76.90	71.80	66.70	61.59	56.49	52.21
2500	2520	104.35	99.09	93.83	88.57	83.31	78.14	73.04	67.94	62.83	57.73	53.19
2520	2540	105.62	100.36	95.10	89.84	84.59	79.38	74.28	69.18	64.07	58.97	54.17
2540	2560	106.90	101.64	96.38	91.12	85.86	80.62	75.52	70.42	65.31	60.21	55.15
2560	2580	108.18	102.92	97.66	92.40	87.14	81.88	76.76	71.66	66.55	61.45	56.35
2580	2600	109.46	104.20	98.94	93.68	88.42	83.16	78.00	72.90	67.79	62.69	57.59
2600	2620	110.74	105.48	100.22	94.96	89.70	84.44	79.24	74.14	69.03	63.93	58.83
2620	2640	112.01	106.75	101.49	96.23	90.98	85.72	80.48	75.38	70.27	65.17	60.07
2640	2660	113.29	108.03	102.77	97.51	92.25	86.99	81.73	76.62	71.51	66.41	61.31
2660	2680	114.57	109.31	104.05	98.79	93.53	88.27	83.01	77.86	72.75	67.65	62.55
2680	2700	115.85	110.59	105.33	100.07	94.81	89.55	84.29	79.10	73.99	68.89	63.79
2700	2720	117.13	111.87	106.61	101.35	96.09	90.83	85.57	80.34	75.23	70.13	65.03
2720	2740	118.40	113.14	107.88	102.62	97.37	92.11	86.85	81.59	76.47	71.37	66.27
2740	2760	119.68	114.42	109.16	103.90	98.64	93.38	88.12	82.86	77.71	72.61	67.51
2760	2780	120.96	115.70	110.44	105.18	99.92	94.66	89.40	84.14	78.95	73.85	68.75
2780	2800	122.24	116.98	111.72	106.46	101.20	95.94	90.68	85.42	80.19	75.09	69.99
2800	2820	123.52	118.26	113.00	107.74	102.48	97.22	91.96	86.70	81.44	76.33	71.23
2820	2840	124.79	119.53	114.27	109.01	103.76	98.50	93.24	87.98	82.72	77.57	72.47
2840	2860	126.08	120.81	115.55	110.29	105.03	99.77	94.51	89.25	83.99	78.81	73.71
2860	2880	127.43	122.09	116.83	111.57	106.31	101.05	95.79	90.53	85.27	80.05	74.95
2880	2900	128.78	123.37	118.11	112.85	107.59	102.33	97.07	91.81	86.55	81.29	76.19
2900	2920	130.13	124.65	119.39	114.13	108.87	103.61	98.35	93.09	87.83	82.57	77.43
2920	2940	131.48	125.93	120.66	115.40	110.15	104.89	99.63	94.37	89.11	83.85	78.67
2940	2960	132.83	127.28	121.94	116.68	111.42	106.16	100.90	95.64	90.38	85.13	79.91
2960	2980	134.18	128.63	123.22	117.96	112.70	107.44	102.18	96.92	91.66	86.40	81.15
2980	3000	135.53	129.98	124.50	119.24	113.98	108.72	103.46	98.20	92.94	87.68	82.42

\*2,980 and over— Use Table 2b on page 12, and see instructions on pages 8 and 9.

\*See page 8 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, 2023)

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	0.61	-	-	-	-	-	-	-	-	-	-
160	170	0.84	-	-	-	-	-	-	-	-	-	-
170	180	1.06	-	-	-	-	-	-	-	-	-	-
180	190	1.29	-	-	-	-	-	-	-	-	-	-
190	200	1.51	-	-	-	-	-	-	-	-	-	-
200	210	1.74	-	-	-	-	-	-	-	-	-	-
210	220	1.97	-	-	-	-	-	-	-	-	-	-
220	230	2.19	-	-	-	-	-	-	-	-	-	-
230	240	2.42	-	-	-	-	-	-	-	-	-	-
240	250	2.64	0.63	-	-	-	-	-	-	-	-	-
250	260	2.92	0.85	-	-	-	-	-	-	-	-	-
260	270	3.24	1.08	-	-	-	-	-	-	-	-	-
270	280	3.56	1.31	-	-	-	-	-	-	-	-	-
280	290	3.89	1.53	-	-	-	-	-	-	-	-	-
290	300	4.21	1.76	-	-	-	-	-	-	-	-	-
300	310	4.53	1.98	-	-	-	-	-	-	-	-	-
310	320	4.85	2.21	-	-	-	-	-	-	-	-	-
320	330	5.18	2.44	-	-	-	-	-	-	-	-	-
330	340	5.50	2.66	0.65	-	-	-	-	-	-	-	-
340	350	5.82	2.95	0.87	-	-	-	-	-	-	-	-
350	360	6.14	3.27	1.10	-	-	-	-	-	-	-	-
360	370	6.46	3.59	1.33	-	-	-	-	-	-	-	-
370	380	6.79	3.91	1.55	-	-	-	-	-	-	-	-
380	390	7.11	4.24	1.78	-	-	-	-	-	-	-	-
390	400	7.43	4.56	2.00	-	-	-	-	-	-	-	-
400	410	7.75	4.88	2.23	-	-	-	-	-	-	-	-
410	420	8.07	5.20	2.46	-	-	-	-	-	-	-	-
420	430	8.39	5.52	2.68	0.67	-	-	-	-	-	-	-
430	440	8.72	5.85	2.97	0.89	-	-	-	-	-	-	-
440	450	9.04	6.17	3.30	1.12	-	-	-	-	-	-	-
450	460	9.36	6.49	3.62	1.34	-	-	-	-	-	-	-
460	470	9.68	6.81	3.94	1.57	-	-	-	-	-	-	-
470	480	10.01	7.13	4.26	1.80	-	-	-	-	-	-	-
480	490	10.33	7.46	4.58	2.02	-	-	-	-	-	-	-
490	500	10.65	7.78	4.91	2.25	-	-	-	-	-	-	-
500	510	10.97	8.10	5.23	2.47	-	-	-	-	-	-	-
510	520	11.29	8.42	5.55	2.70	0.69	-	-	-	-	-	-
520	530	11.62	8.74	5.87	3.00	0.91	-	-	-	-	-	-
530	540	11.94	9.07	6.19	3.32	1.14	-	-	-	-	-	-
540	550	12.26	9.39	6.52	3.65	1.36	-	-	-	-	-	-
550	560	12.58	9.71	6.84	3.97	1.59	-	-	-	-	-	-
560	570	12.90	10.03	7.16	4.29	1.82	-	-	-	-	-	-
570	580	13.22	10.35	7.48	4.61	2.04	-	-	-	-	-	-
580	590	13.55	10.68	7.80	4.93	2.27	-	-	-	-	-	-
590	600	13.87	11.00	8.13	5.26	2.49	-	-	-	-	-	-
600	610	14.19	11.32	8.45	5.58	2.72	0.70	-	-	-	-	-
610	620	14.51	11.64	8.77	5.90	3.03	0.93	-	-	-	-	-
620	630	14.83	11.96	9.09	6.22	3.35	1.16	-	-	-	-	-
630	640	15.16	12.29	9.41	6.54	3.67	1.38	-	-	-	-	-
640	650	15.48	12.61	9.74	6.87	3.99	1.61	-	-	-	-	-
650	660	15.80	12.93	10.06	7.19	4.32	1.83	-	-	-	-	-
660	670	16.12	13.25	10.38	7.51	4.64	2.06	-	-	-	-	-
670	680	16.45	13.57	10.70	7.83	4.96	2.29	-	-	-	-	-
680	690	16.77	13.90	11.02	8.15	5.28	2.51	0.50	-	-	-	-
690	700	17.09	14.22	11.35	8.48	5.60	2.74	0.72	-	-	-	-
700	710	17.41	14.54	11.67	8.80	5.93	3.05	0.95	-	-	-	-
710	720	17.73	14.86	11.99	9.12	6.25	3.38	1.17	-	-	-	-
720	730	18.05	15.18	12.31	9.44	6.57	3.70	1.40	-	-	-	-
730	740	18.38	15.51	12.63	9.76	6.89	4.02	1.63	-	-	-	-
740	750	18.70	15.83	12.96	10.09	7.21	4.34	1.85	-	-	-	-
750	760	19.02	16.15	13.28	10.41	7.54	4.66	2.08	-	-	-	-
760	770	19.34	16.47	13.60	10.73	7.86	4.99	2.30	-	-	-	-
770	780	19.67	16.79	13.92	11.05	8.18	5.31	2.53	0.52	-	-	-
780	790	19.99	17.12	14.24	11.37	8.50	5.63	2.76	0.74	-	-	-
790	800	20.31	17.44	14.57	11.70	8.82	5.95	3.08	0.97	-	-	-

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons—Semimonthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2023)

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	20.63	17.76	14.89	12.02	9.15	6.27	3.40	1.19	-	-	-
810	820	21.02	18.08	15.21	12.34	9.47	6.60	3.73	1.42	-	-	-
820	830	21.51	18.40	15.53	12.66	9.79	6.92	4.05	1.65	-	-	-
830	840	22.00	18.73	15.85	12.98	10.11	7.24	4.37	1.87	-	-	-
840	850	22.49	19.05	16.18	13.31	10.43	7.56	4.69	2.10	-	-	-
850	860	22.98	19.37	16.50	13.63	10.76	7.88	5.01	2.32	-	-	-
860	870	23.47	19.69	16.82	13.95	11.08	8.21	5.34	2.55	0.53	-	-
870	880	23.96	20.01	17.14	14.27	11.40	8.53	5.66	2.79	0.76	-	-
880	890	24.45	20.34	17.46	14.59	11.72	8.85	5.98	3.11	0.99	-	-
890	900	24.94	20.66	17.79	14.92	12.04	9.17	6.30	3.43	1.21	-	-
900	910	25.44	21.06	18.11	15.24	12.37	9.49	6.62	3.75	1.44	-	-
910	920	25.93	21.55	18.43	15.56	12.69	9.82	6.95	4.07	1.66	-	-
920	930	26.42	22.04	18.75	15.88	13.01	10.14	7.27	4.40	1.89	-	-
930	940	26.91	22.53	19.07	16.20	13.33	10.46	7.59	4.72	2.12	-	-
940	950	27.40	23.02	19.40	16.53	13.65	10.78	7.91	5.04	2.34	-	-
950	960	27.89	23.51	19.72	16.85	13.98	11.10	8.23	5.36	2.57	0.55	-
960	970	28.38	24.00	20.04	17.17	14.30	11.43	8.56	5.68	2.81	0.78	-
970	980	28.87	24.49	20.36	17.49	14.62	11.75	8.88	6.01	3.13	1.01	-
980	990	29.36	24.99	20.68	17.81	14.94	12.07	9.20	6.33	3.46	1.23	-
990	1000	29.85	25.48	21.10	18.14	15.26	12.39	9.52	6.65	3.78	1.46	-
1000	1010	30.35	25.97	21.59	18.46	15.59	12.71	9.84	6.97	4.10	1.68	-
1010	1020	30.84	26.46	22.08	18.78	15.91	13.04	10.17	7.29	4.42	1.91	-
1020	1030	31.33	26.95	22.57	19.10	16.23	13.36	10.49	7.62	4.74	2.14	-
1030	1040	31.82	27.44	23.06	19.42	16.55	13.68	10.81	7.94	5.07	2.36	-
1040	1050	32.31	27.93	23.55	19.75	16.87	14.00	11.13	8.26	5.39	2.59	0.57
1050	1060	32.80	28.42	24.04	20.07	17.20	14.32	11.45	8.58	5.71	2.84	0.80
1060	1070	33.29	28.91	24.53	20.39	17.52	14.65	11.78	8.90	6.03	3.16	1.02
1070	1080	33.78	29.40	25.03	20.71	17.84	14.97	12.10	9.23	6.35	3.48	1.25
1080	1090	34.27	29.90	25.52	21.14	18.16	15.29	12.42	9.55	6.68	3.81	1.48
1090	1100	34.76	30.39	26.01	21.63	18.48	15.61	12.74	9.87	7.00	4.13	1.70
1100	1110	35.26	30.88	26.50	22.12	18.81	15.93	13.06	10.19	7.32	4.45	1.93
1110	1120	35.75	31.37	26.99	22.61	19.13	16.26	13.39	10.51	7.64	4.77	2.15
1120	1130	36.24	31.86	27.48	23.10	19.45	16.58	13.71	10.84	7.96	5.09	2.38
1130	1140	36.73	32.35	27.97	23.59	19.77	16.90	14.03	11.16	8.29	5.42	2.61
1140	1150	37.22	32.84	28.46	24.08	20.09	17.22	14.35	11.48	8.61	5.74	2.87
1150	1160	37.71	33.33	28.95	24.58	20.42	17.54	14.67	11.80	8.93	6.06	3.19
1160	1170	38.20	33.82	29.44	25.07	20.74	17.87	15.00	12.12	9.25	6.38	3.51
1170	1180	38.69	34.31	29.94	25.56	21.18	18.19	15.32	12.45	9.57	6.70	3.83
1180	1190	39.31	34.81	30.43	26.05	21.67	18.51	15.64	12.77	9.90	7.03	4.15
1190	1200	39.93	35.30	30.92	26.54	22.16	18.83	15.96	13.09	10.22	7.35	4.48
1200	1210	40.55	35.79	31.41	27.03	22.65	19.15	16.28	13.41	10.54	7.67	4.80
1210	1220	41.17	36.28	31.90	27.52	23.14	19.48	16.61	13.73	10.86	7.99	5.12
1220	1230	41.79	36.77	32.39	28.01	23.63	19.80	16.93	14.06	11.18	8.31	5.44
1230	1240	42.41	37.26	32.88	28.50	24.13	20.12	17.25	14.38	11.51	8.64	5.76
1240	1250	43.03	37.75	33.37	28.99	24.62	20.44	17.57	14.70	11.83	8.96	6.09
1250	1260	43.65	38.24	33.86	29.49	25.11	20.76	17.89	15.02	12.15	9.28	6.41
1260	1270	44.27	38.74	34.35	29.98	25.60	21.22	18.22	15.34	12.47	9.60	6.73
1270	1280	44.89	39.36	34.85	30.47	26.09	21.71	18.54	15.67	12.79	9.92	7.05
1280	1290	45.51	39.98	35.34	30.96	26.58	22.20	18.86	15.99	13.12	10.25	7.37
1290	1300	46.13	40.60	35.83	31.45	27.07	22.69	19.18	16.31	13.44	10.57	7.70
1300	1310	46.75	41.22	36.32	31.94	27.56	23.18	19.50	16.63	13.76	10.89	8.02
1310	1320	47.37	41.84	36.81	32.43	28.05	23.68	19.83	16.95	14.08	11.21	8.34
1320	1330	47.99	42.46	37.30	32.92	28.54	24.17	20.15	17.28	14.40	11.53	8.66
1330	1340	48.61	43.08	37.79	33.41	29.04	24.66	20.47	17.60	14.73	11.86	8.98
1340	1350	49.23	43.70	38.28	33.90	29.53	25.15	20.79	17.92	15.05	12.18	9.31
1350	1360	49.85	44.32	38.79	34.40	30.02	25.64	21.26	18.24	15.37	12.50	9.63
1360	1370	50.47	44.94	39.41	34.89	30.51	26.13	21.75	18.56	15.69	12.82	9.95
1370	1380	51.09	45.56	40.03	35.38	31.00	26.62	22.24	18.89	16.01	13.14	10.27
1380	1390	51.71	46.18	40.65	35.87	31.49	27.11	22.73	19.21	16.34	13.47	10.59
1390	1400	52.33	46.80	41.27	36.36	31.98	27.60	23.22	19.53	16.66	13.79	10.92
1400	1410	52.95	47.42	41.89	36.85	32.47	28.09	23.72	19.85	16.98	14.11	11.24
1410	1420	53.57	48.04	42.51	37.34	32.96	28.59	24.21	20.17	17.30	14.43	11.56
1420	1430	54.19	48.66	43.13	37.83	33.45	29.08	24.70	20.50	17.62	14.75	11.88
1430	1440	54.81	49.28	43.75	38.32	33.95	29.57	25.19	20.82	17.95	15.08	12.20
1440	1450	55.43	49.90	44.37	38.84	34.44	30.06	25.68	21.30	18.27	15.40	12.53
1450	1460	56.05	50.52	44.99	39.46	34.93	30.55	26.17	21.79	18.59	15.72	12.85
1460	1470	56.67	51.14	45.61	40.08	35.42	31.04	26.66	22.28	18.91	16.04	13.17
1470	1480	57.29	51.76	46.23	40.70	35.91	31.53	27.15	22.77	19.23	16.36	13.49
1480	1490	57.91	52.38	46.85	41.32	36.40	32.02	27.64	23.27	19.56	16.69	13.81
1490	1500	58.54	53.00	47.47	41.94	36.89	32.51	28.13	23.76	19.88	17.01	14.14

1,490 and over— Use Table 3a on page 12, and see instructions on pages 8 and 9.

\*See page 8 for important information about the shaded areas.

**Nebraska**

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons—Semimonthly Payroll Period

(For Wages Paid on or After January 1, 2023)

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	0.59	-	-	-	-	-	-	-	-	-	-
350	370	1.04	-	-	-	-	-	-	-	-	-	-
370	390	1.49	-	-	-	-	-	-	-	-	-	-
390	410	1.94	-	-	-	-	-	-	-	-	-	-
410	430	2.40	-	-	-	-	-	-	-	-	-	-
430	450	2.85	0.83	-	-	-	-	-	-	-	-	-
450	470	3.30	1.28	-	-	-	-	-	-	-	-	-
470	490	3.75	1.74	-	-	-	-	-	-	-	-	-
490	510	4.36	2.19	-	-	-	-	-	-	-	-	-
510	530	5.00	2.64	0.63	-	-	-	-	-	-	-	-
530	550	5.64	3.09	1.08	-	-	-	-	-	-	-	-
550	570	6.29	3.54	1.53	-	-	-	-	-	-	-	-
570	590	6.93	4.06	1.98	-	-	-	-	-	-	-	-
590	610	7.58	4.70	2.43	-	-	-	-	-	-	-	-
610	630	8.22	5.35	2.89	0.87	-	-	-	-	-	-	-
630	650	8.86	5.99	3.34	1.32	-	-	-	-	-	-	-
650	670	9.51	6.64	3.79	1.77	-	-	-	-	-	-	-
670	690	10.15	7.28	4.41	2.23	-	-	-	-	-	-	-
690	710	10.80	7.92	5.05	2.68	0.66	-	-	-	-	-	-
710	730	11.44	8.57	5.70	3.13	1.11	-	-	-	-	-	-
730	750	12.08	9.21	6.34	3.58	1.57	-	-	-	-	-	-
750	770	12.73	9.86	6.98	4.11	2.02	-	-	-	-	-	-
770	790	13.37	10.50	7.63	4.76	2.47	-	-	-	-	-	-
790	810	14.02	11.14	8.27	5.40	2.92	0.91	-	-	-	-	-
810	830	14.66	11.79	8.92	6.05	3.37	1.36	-	-	-	-	-
830	850	15.30	12.43	9.56	6.69	3.83	1.81	-	-	-	-	-
850	870	15.95	13.08	10.20	7.33	4.46	2.26	-	-	-	-	-
870	890	16.59	13.72	10.85	7.98	5.11	2.72	0.70	-	-	-	-
890	910	17.24	14.36	11.49	8.62	5.75	3.17	1.15	-	-	-	-
910	930	17.88	15.01	12.14	9.27	6.39	3.62	1.60	-	-	-	-
930	950	18.52	15.65	12.78	9.91	7.04	4.17	2.06	-	-	-	-
950	970	19.17	16.30	13.42	10.55	7.68	4.81	2.51	-	-	-	-
970	990	19.81	16.94	14.07	11.20	8.33	5.45	2.96	0.94	-	-	-
990	1010	20.46	17.58	14.71	11.84	8.97	6.10	3.41	1.40	-	-	-
1010	1030	21.10	18.23	15.36	12.49	9.61	6.74	3.87	1.85	-	-	-
1030	1050	21.74	18.87	16.00	13.13	10.26	7.39	4.52	2.30	-	-	-
1050	1070	22.39	19.52	16.64	13.77	10.90	8.03	5.16	2.75	0.74	-	-
1070	1090	23.03	20.16	17.29	14.42	11.55	8.67	5.80	3.20	1.19	-	-
1090	1110	23.68	20.80	17.93	15.06	12.19	9.32	6.45	3.66	1.64	-	-
1110	1130	24.32	21.45	18.58	15.71	12.83	9.96	7.09	4.22	2.09	-	-
1130	1150	24.96	22.09	19.22	16.35	13.48	10.61	7.74	4.86	2.55	0.53	-
1150	1170	25.61	22.74	19.86	16.99	14.12	11.25	8.38	5.51	3.00	0.98	-
1170	1190	26.25	23.38	20.51	17.64	14.77	11.89	9.02	6.15	3.45	1.43	-
1190	1210	26.90	24.02	21.15	18.28	15.41	12.54	9.67	6.80	3.93	1.89	-
1210	1230	27.80	24.67	21.80	18.93	16.05	13.18	10.31	7.44	4.57	2.34	-
1230	1250	28.78	25.31	22.44	19.57	16.70	13.83	10.96	8.08	5.21	2.79	0.78
1250	1270	29.76	25.96	23.08	20.21	17.34	14.47	11.60	8.73	5.86	3.24	1.23
1270	1290	30.74	26.60	23.73	20.86	17.99	15.11	12.24	9.37	6.50	3.69	1.68
1290	1310	31.72	27.35	24.37	21.50	18.63	15.76	12.89	10.02	7.15	4.27	2.13
1310	1330	32.71	28.33	25.02	22.15	19.27	16.40	13.53	10.66	7.79	4.92	2.58
1330	1350	33.69	29.31	25.66	22.79	19.92	17.05	14.18	11.30	8.43	5.56	3.04
1350	1370	34.67	30.29	26.30	23.43	20.56	17.69	14.82	11.95	9.08	6.21	3.49
1370	1390	35.65	31.27	26.95	24.08	21.21	18.33	15.46	12.59	9.72	6.85	3.98
1390	1410	36.63	32.26	27.88	24.72	21.85	18.98	16.11	13.24	10.37	7.49	4.62
1410	1430	37.62	33.24	28.86	25.37	22.49	19.62	16.75	13.88	11.01	8.14	5.27
1430	1450	38.60	34.22	29.84	26.01	23.14	20.27	17.40	14.52	11.65	8.78	5.91
1450	1470	39.58	35.20	30.82	26.65	23.78	20.91	18.04	15.17	12.30	9.43	6.55
1470	1490	40.56	36.18	31.81	27.43	24.43	21.55	18.68	15.81	12.94	10.07	7.20
1490	1510	41.54	37.17	32.79	28.41	25.07	22.20	19.33	16.46	13.59	10.71	7.84
1510	1530	42.53	38.15	33.77	29.39	25.71	22.84	19.97	17.10	14.23	11.36	8.49
1530	1550	43.51	39.13	34.75	30.37	26.36	23.49	20.62	17.74	14.87	12.00	9.13
1550	1570	44.49	40.11	35.73	31.36	27.00	24.13	21.26	18.39	15.52	12.65	9.77
1570	1590	45.47	41.09	36.72	32.34	27.96	24.77	21.90	19.03	16.16	13.29	10.42
1590	1610	46.45	42.08	37.70	33.32	28.94	25.42	22.55	19.68	16.81	13.93	11.06



# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons—Semimonthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2023)

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	47.44	43.06	38.68	34.30	29.92	26.06	23.19	20.32	17.45	14.58	11.71
1630	1650	48.42	44.04	39.66	35.28	30.91	26.71	23.84	20.96	18.09	15.22	12.35
1650	1670	49.40	45.02	40.64	36.27	31.89	27.51	24.48	21.61	18.74	15.87	12.99
1670	1690	50.38	46.00	41.63	37.25	32.87	28.49	25.12	22.25	19.38	16.51	13.64
1690	1710	51.36	46.99	42.61	38.23	33.85	29.47	25.77	22.90	20.03	17.15	14.28
1710	1730	52.35	47.97	43.59	39.21	34.83	30.46	26.41	23.54	20.67	17.80	14.93
1730	1750	53.33	48.95	44.57	40.19	35.82	31.44	27.06	24.18	21.31	18.44	15.57
1750	1770	54.31	49.93	45.55	41.18	36.80	32.42	28.04	24.83	21.96	19.09	16.21
1770	1790	55.29	50.91	46.54	42.16	37.78	33.40	29.02	25.47	22.60	19.73	16.86
1790	1810	56.27	51.90	47.52	43.14	38.76	34.38	30.01	26.12	23.25	20.37	17.50
1810	1830	57.26	52.88	48.50	44.12	39.74	35.37	30.99	26.76	23.89	21.02	18.15
1830	1850	58.24	53.86	49.48	45.10	40.73	36.35	31.97	27.59	24.53	21.66	18.79
1850	1870	59.22	54.84	50.46	46.09	41.71	37.33	32.95	28.57	25.18	22.31	19.43
1870	1890	60.28	55.82	51.45	47.07	42.69	38.31	33.93	29.55	25.82	22.95	20.08
1890	1910	61.52	56.81	52.43	48.05	43.67	39.29	34.92	30.54	26.47	23.59	20.72
1910	1930	62.76	57.79	53.41	49.03	44.65	40.28	35.90	31.52	27.14	24.24	21.37
1930	1950	64.00	58.77	54.39	50.01	45.64	41.26	36.88	32.50	28.12	24.88	22.01
1950	1970	65.24	59.75	55.37	51.00	46.62	42.24	37.86	33.48	29.10	25.53	22.65
1970	1990	66.48	60.95	56.36	51.98	47.60	43.22	38.84	34.46	30.09	26.17	23.30
1990	2010	67.72	62.19	57.34	52.96	48.58	44.20	39.83	35.45	31.07	26.81	23.94
2010	2030	68.96	63.43	58.32	53.94	49.56	45.19	40.81	36.43	32.05	27.67	24.59
2030	2050	70.20	64.67	59.30	54.92	50.55	46.17	41.79	37.41	33.03	28.65	25.23
2050	2070	71.44	65.91	60.38	55.91	51.53	47.15	42.77	38.39	34.01	29.64	25.87
2070	2090	72.68	67.15	61.62	56.89	52.51	48.13	43.75	39.37	35.00	30.62	26.52
2090	2110	73.92	68.39	62.86	57.87	53.49	49.11	44.74	40.36	35.98	31.60	27.22
2110	2130	75.16	69.63	64.10	58.85	54.47	50.10	45.72	41.34	36.96	32.58	28.20
2130	2150	76.40	70.87	65.34	59.83	55.46	51.08	46.70	42.32	37.94	33.56	29.19
2150	2170	77.64	72.11	66.58	61.06	56.44	52.06	47.68	43.30	38.92	34.55	30.17
2170	2190	78.88	73.35	67.82	62.30	57.42	53.04	48.66	44.28	39.91	35.53	31.15
2190	2210	80.12	74.59	69.06	63.54	58.40	54.02	49.65	45.27	40.89	36.51	32.13
2210	2230	81.36	75.83	70.30	64.78	59.38	55.01	50.63	46.25	41.87	37.49	33.11
2230	2250	82.60	77.07	71.54	66.02	60.49	55.99	51.61	47.23	42.85	38.47	34.10
2250	2270	83.84	78.31	72.78	67.26	61.73	56.97	52.59	48.21	43.83	39.46	35.08
2270	2290	85.08	79.55	74.02	68.50	62.97	57.95	53.57	49.19	44.82	40.44	36.06
2290	2310	86.32	80.79	75.26	69.74	64.21	58.93	54.56	50.18	45.80	41.42	37.04
2310	2330	87.56	82.03	76.50	70.98	65.45	59.92	55.54	51.16	46.78	42.40	38.02
2330	2350	88.83	83.27	77.74	72.22	66.69	61.16	56.52	52.14	47.76	43.38	39.01
2350	2370	90.11	84.51	78.98	73.46	67.93	62.40	57.50	53.12	48.74	44.37	39.99
2370	2390	91.38	85.75	80.22	74.70	69.17	63.64	58.48	54.10	49.73	45.35	40.97
2390	2410	92.66	86.99	81.46	75.94	70.41	64.88	59.47	55.09	50.71	46.33	41.95
2410	2430	93.94	88.24	82.70	77.18	71.65	66.12	60.59	56.07	51.69	47.31	42.93
2430	2450	95.22	89.52	83.94	78.42	72.89	67.36	61.83	57.05	52.67	48.29	43.92
2450	2470	96.50	90.80	85.18	79.66	74.13	68.60	63.07	58.03	53.65	49.28	44.90
2470	2490	97.77	92.08	86.42	80.90	75.37	69.84	64.31	59.01	54.64	50.26	45.88
2490	2510	99.05	93.35	87.66	82.14	76.61	71.08	65.55	60.02	55.62	51.24	46.86
2510	2530	100.33	94.63	88.93	83.38	77.85	72.32	66.79	61.26	56.60	52.22	47.84
2530	2550	101.61	95.91	90.21	84.62	79.09	73.56	68.03	62.50	57.58	53.20	48.83
2550	2570	102.89	97.19	91.49	85.86	80.33	74.80	69.27	63.74	58.56	54.19	49.81
2570	2590	104.16	98.47	92.77	87.10	81.57	76.04	70.51	64.98	59.55	55.17	50.79
2590	2610	105.44	99.74	94.05	88.35	82.81	77.28	71.75	66.22	60.69	56.15	51.77
2610	2630	106.72	101.02	95.32	89.63	84.05	78.52	72.99	67.46	61.93	57.13	52.75
2630	2650	108.00	102.30	96.60	90.90	85.29	79.76	74.23	68.70	63.17	58.11	53.74
2650	2670	109.28	103.58	97.88	92.18	86.53	81.00	75.47	69.94	64.41	59.10	54.72
2670	2690	110.55	104.86	99.16	93.46	87.77	82.24	76.71	71.18	65.65	60.13	55.70
2690	2710	111.83	106.13	100.44	94.74	89.04	83.48	77.95	72.42	66.89	61.37	56.68
2710	2730	113.11	107.41	101.71	96.02	90.32	84.72	79.19	73.66	68.13	62.61	57.66
2730	2750	114.39	108.69	102.99	97.29	91.60	85.96	80.43	74.90	69.37	63.85	58.65
2750	2770	115.67	109.97	104.27	98.57	92.87	87.20	81.67	76.14	70.61	65.09	59.63
2770	2790	116.94	111.25	105.55	99.85	94.15	88.45	82.91	77.38	71.85	66.33	60.80
2790	2810	118.22	112.52	106.83	101.13	95.43	89.73	84.15	78.62	73.09	67.57	62.04
2810	2830	119.50	113.80	108.10	102.41	96.71	91.01	85.39	79.86	74.33	68.81	63.28
2830	2850	120.78	115.08	109.38	103.68	97.99	92.29	86.63	81.10	75.57	70.05	64.52
2850	2870	122.06	116.36	110.66	104.96	99.26	93.57	87.87	82.34	76.81	71.29	65.76
2870	2890	123.33	117.64	111.94	106.24	100.54	94.84	89.15	83.58	78.05	72.53	67.00
2890	2910	124.61	118.91	113.22	107.52	101.82	96.12	90.42	84.82	79.29	73.77	68.24
2910	2930	125.89	120.19	114.49	108.80	103.10	97.40	91.70	86.06	80.53	75.01	69.48
2930	2950	127.17	121.47	115.77	110.07	104.38	98.68	92.98	87.30	81.77	76.25	70.72
2950	2970	128.45	122.75	117.05	111.35	105.65	99.96	94.26	88.56	83.01	77.49	71.96
2970	2990	129.72	124.03	118.33	112.63	106.93	101.23	95.54	89.84	84.25	78.73	73.20
2990	3010	131.00	125.30	119.61	113.91	108.21	102.51	96.81	91.12	85.49	79.97	74.44

2,990 and over— Use Table 3b on page 12, and see instructions on pages 8 and 9.

\*See page 8 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, 2023)

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	0.56	-	-	-	-	-	-	-	-	-	-
290	310	1.02	-	-	-	-	-	-	-	-	-	-
310	330	1.47	-	-	-	-	-	-	-	-	-	-
330	350	1.92	-	-	-	-	-	-	-	-	-	-
350	370	2.37	-	-	-	-	-	-	-	-	-	-
370	390	2.82	-	-	-	-	-	-	-	-	-	-
390	410	3.28	-	-	-	-	-	-	-	-	-	-
410	430	3.73	-	-	-	-	-	-	-	-	-	-
430	450	4.18	-	-	-	-	-	-	-	-	-	-
450	470	4.63	0.60	-	-	-	-	-	-	-	-	-
470	490	5.08	1.05	-	-	-	-	-	-	-	-	-
490	510	5.54	1.51	-	-	-	-	-	-	-	-	-
510	530	6.19	1.96	-	-	-	-	-	-	-	-	-
530	550	6.83	2.41	-	-	-	-	-	-	-	-	-
550	570	7.47	2.86	-	-	-	-	-	-	-	-	-
570	590	8.12	3.31	-	-	-	-	-	-	-	-	-
590	610	8.76	3.77	-	-	-	-	-	-	-	-	-
610	630	9.41	4.22	-	-	-	-	-	-	-	-	-
630	650	10.05	4.67	0.64	-	-	-	-	-	-	-	-
650	670	10.69	5.12	1.09	-	-	-	-	-	-	-	-
670	690	11.34	5.60	1.54	-	-	-	-	-	-	-	-
690	710	11.98	6.24	2.00	-	-	-	-	-	-	-	-
710	730	12.63	6.88	2.45	-	-	-	-	-	-	-	-
730	750	13.27	7.53	2.90	-	-	-	-	-	-	-	-
750	770	13.91	8.17	3.35	-	-	-	-	-	-	-	-
770	790	14.56	8.82	3.80	-	-	-	-	-	-	-	-
790	810	15.20	9.46	4.26	-	-	-	-	-	-	-	-
810	830	15.85	10.10	4.71	0.68	-	-	-	-	-	-	-
830	850	16.49	10.75	5.16	1.13	-	-	-	-	-	-	-
850	870	17.13	11.39	5.65	1.58	-	-	-	-	-	-	-
870	890	17.78	12.04	6.29	2.03	-	-	-	-	-	-	-
890	910	18.42	12.68	6.94	2.49	-	-	-	-	-	-	-
910	930	19.07	13.32	7.58	2.94	-	-	-	-	-	-	-
930	950	19.71	13.97	8.23	3.39	-	-	-	-	-	-	-
950	970	20.35	14.61	8.87	3.84	-	-	-	-	-	-	-
970	990	21.00	15.26	9.51	4.29	-	-	-	-	-	-	-
990	1010	21.64	15.90	10.16	4.75	0.72	-	-	-	-	-	-
1010	1030	22.29	16.54	10.80	5.20	1.17	-	-	-	-	-	-
1030	1050	22.93	17.19	11.45	5.70	1.62	-	-	-	-	-	-
1050	1070	23.57	17.83	12.09	6.35	2.07	-	-	-	-	-	-
1070	1090	24.22	18.48	12.73	6.99	2.52	-	-	-	-	-	-
1090	1110	24.86	19.12	13.38	7.64	2.98	-	-	-	-	-	-
1110	1130	25.51	19.76	14.02	8.28	3.43	-	-	-	-	-	-
1130	1150	26.15	20.41	14.67	8.92	3.88	-	-	-	-	-	-
1150	1170	26.79	21.05	15.31	9.57	4.33	-	-	-	-	-	-
1170	1190	27.44	21.70	15.95	10.21	4.78	0.75	-	-	-	-	-
1190	1210	28.08	22.34	16.60	10.86	5.24	1.21	-	-	-	-	-
1210	1230	28.73	22.98	17.24	11.50	5.76	1.66	-	-	-	-	-
1230	1250	29.37	23.63	17.89	12.14	6.40	2.11	-	-	-	-	-
1250	1270	30.01	24.27	18.53	12.79	7.05	2.56	-	-	-	-	-
1270	1290	30.66	24.92	19.17	13.43	7.69	3.01	-	-	-	-	-
1290	1310	31.30	25.56	19.82	14.08	8.33	3.47	-	-	-	-	-
1310	1330	31.95	26.20	20.46	14.72	8.98	3.92	-	-	-	-	-
1330	1350	32.59	26.85	21.11	15.36	9.62	4.37	-	-	-	-	-
1350	1370	33.23	27.49	21.75	16.01	10.27	4.82	0.79	-	-	-	-
1370	1390	33.88	28.14	22.39	16.65	10.91	5.27	1.24	-	-	-	-
1390	1410	34.52	28.78	23.04	17.30	11.55	5.81	1.70	-	-	-	-
1410	1430	35.17	29.42	23.68	17.94	12.20	6.46	2.15	-	-	-	-
1430	1450	35.81	30.07	24.33	18.58	12.84	7.10	2.60	-	-	-	-
1450	1470	36.45	30.71	24.97	19.23	13.49	7.74	3.05	-	-	-	-
1470	1490	37.10	31.36	25.61	19.87	14.13	8.39	3.50	-	-	-	-
1490	1510	37.74	32.00	26.26	20.52	14.77	9.03	3.96	-	-	-	-
1510	1530	38.39	32.64	26.90	21.16	15.42	9.68	4.41	-	-	-	-
1530	1550	39.03	33.29	27.55	21.80	16.06	10.32	4.86	0.83	-	-	-
1550	1570	39.67	33.93	28.19	22.45	16.71	10.96	5.31	1.28	-	-	-
1570	1590	40.32	34.58	28.83	23.09	17.35	11.61	5.86	1.73	-	-	-

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Monthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2023)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
1590	1610	40.96	35.22	29.48	23.74	17.99	12.25	6.51	2.19	-	-	-
1610	1630	41.61	35.86	30.12	24.38	18.64	12.90	7.15	2.64	-	-	-
1630	1650	42.53	36.51	30.77	25.02	19.28	13.54	7.80	3.09	-	-	-
1650	1670	43.52	37.15	31.41	25.67	19.93	14.18	8.44	3.54	-	-	-
1670	1690	44.50	37.80	32.05	26.31	20.57	14.83	9.08	3.99	-	-	-
1690	1710	45.48	38.44	32.70	26.96	21.21	15.47	9.73	4.45	-	-	-
1710	1730	46.46	39.08	33.34	27.60	21.86	16.12	10.37	4.90	0.87	-	-
1730	1750	47.44	39.73	33.99	28.24	22.50	16.76	11.02	5.35	1.32	-	-
1750	1770	48.43	40.37	34.63	28.89	23.15	17.40	11.66	5.92	1.77	-	-
1770	1790	49.41	41.02	35.27	29.53	23.79	18.05	12.30	6.56	2.22	-	-
1790	1810	50.39	41.66	35.92	30.18	24.43	18.69	12.95	7.21	2.67	-	-
1810	1830	51.37	42.62	36.56	30.82	25.08	19.34	13.59	7.85	3.13	-	-
1830	1850	52.35	43.60	37.21	31.46	25.72	19.98	14.24	8.49	3.58	-	-
1850	1870	53.34	44.58	37.85	32.11	26.37	20.62	14.88	9.14	4.03	-	-
1870	1890	54.32	45.56	38.49	32.75	27.01	21.27	15.52	9.78	4.48	-	-
1890	1910	55.30	46.54	39.14	33.40	27.65	21.91	16.17	10.43	4.93	0.90	-
1910	1930	56.28	47.53	39.78	34.04	28.30	22.56	16.81	11.07	5.39	1.36	-
1930	1950	57.26	48.51	40.43	34.68	28.94	23.20	17.46	11.71	5.97	1.81	-
1950	1970	58.25	49.49	41.07	35.33	29.59	23.84	18.10	12.36	6.62	2.26	-
1970	1990	59.23	50.47	41.72	35.97	30.23	24.49	18.74	13.00	7.26	2.71	-
1990	2010	60.21	51.45	42.70	36.62	30.87	25.13	19.39	13.65	7.90	3.16	-
2010	2030	61.19	52.44	43.68	37.26	31.52	25.78	20.03	14.29	8.55	3.62	-
2030	2050	62.17	53.42	44.66	37.90	32.16	26.42	20.68	14.93	9.19	4.07	-
2050	2070	63.16	54.40	45.64	38.55	32.81	27.06	21.32	15.58	9.84	4.52	-
2070	2090	64.14	55.38	46.63	39.19	33.45	27.71	21.96	16.22	10.48	4.97	0.94
2090	2110	65.12	56.36	47.61	39.84	34.09	28.35	22.61	16.87	11.12	5.42	1.39
2110	2130	66.10	57.35	48.59	40.48	34.74	29.00	23.25	17.51	11.77	6.03	1.85
2130	2150	67.08	58.33	49.57	41.12	35.38	29.64	23.90	18.15	12.41	6.67	2.30
2150	2170	68.07	59.31	50.55	41.80	36.03	30.28	24.54	18.80	13.06	7.31	2.75
2170	2190	69.05	60.29	51.54	42.78	36.67	30.93	25.18	19.44	13.70	7.96	3.20
2190	2210	70.03	61.27	52.52	43.76	37.31	31.57	25.83	20.09	14.34	8.60	3.65
2210	2230	71.01	62.26	53.50	44.74	37.96	32.22	26.47	20.73	14.99	9.25	4.11
2230	2250	71.99	63.24	54.48	45.73	38.60	32.86	27.12	21.37	15.63	9.89	4.56
2250	2270	72.98	64.22	55.46	46.71	39.25	33.50	27.76	22.02	16.28	10.53	5.01
2270	2290	73.96	65.20	56.45	47.69	39.89	34.15	28.40	22.66	16.92	11.18	5.46
2290	2310	74.94	66.18	57.43	48.67	40.53	34.79	29.05	23.31	17.56	11.82	6.08
2310	2330	75.92	67.17	58.41	49.65	41.18	35.44	29.69	23.95	18.21	12.47	6.72
2330	2350	76.90	68.15	59.39	50.64	41.88	36.08	30.34	24.59	18.85	13.11	7.37
2350	2370	78.00	69.13	60.37	51.62	42.86	36.72	30.98	25.24	19.50	13.75	8.01
2370	2390	79.24	70.11	61.36	52.60	43.84	37.37	31.62	25.88	20.14	14.40	8.66
2390	2410	80.48	71.09	62.34	53.58	44.83	38.01	32.27	26.53	20.78	15.04	9.30
2410	2430	81.72	72.08	63.32	54.56	45.81	38.66	32.91	27.17	21.43	15.69	9.94
2430	2450	82.96	73.06	64.30	55.55	46.79	39.30	33.56	27.81	22.07	16.33	10.59
2450	2470	84.20	74.04	65.28	56.53	47.77	39.94	34.20	28.46	22.72	16.97	11.23
2470	2490	85.44	75.02	66.27	57.51	48.75	40.59	34.84	29.10	23.36	17.62	11.88
2490	2510	86.68	76.00	67.25	58.49	49.74	41.23	35.49	29.75	24.00	18.26	12.52
2510	2530	87.92	76.99	68.23	59.47	50.72	41.96	36.13	30.39	24.65	18.91	13.16
2530	2550	89.16	78.10	69.21	60.46	51.70	42.94	36.78	31.03	25.29	19.55	13.81
2550	2570	90.40	79.34	70.19	61.44	52.68	43.93	37.42	31.68	25.94	20.19	14.45
2570	2590	91.64	80.58	71.18	62.42	53.66	44.91	38.06	32.32	26.58	20.84	15.10
2590	2610	92.88	81.82	72.16	63.40	54.65	45.89	38.71	32.97	27.22	21.48	15.74
2610	2630	94.12	83.06	73.14	64.38	55.63	46.87	39.35	33.61	27.87	22.13	16.38
2630	2650	95.36	84.30	74.12	65.37	56.61	47.85	40.00	34.25	28.51	22.77	17.03
2650	2670	96.60	85.54	75.10	66.35	57.59	48.84	40.64	34.90	29.16	23.41	17.67
2670	2690	97.84	86.78	76.09	67.33	58.57	49.82	41.28	35.54	29.80	24.06	18.32
2690	2710	99.08	88.02	77.07	68.31	59.56	50.80	42.04	36.19	30.44	24.70	18.96
2710	2730	100.32	89.26	78.21	69.29	60.54	51.78	43.03	36.83	31.09	25.35	19.60
2730	2750	101.56	90.50	79.45	70.28	61.52	52.76	44.01	37.47	31.73	25.99	20.25
2750	2770	102.80	91.74	80.69	71.26	62.50	53.75	44.99	38.12	32.38	26.63	20.89
2770	2790	104.04	92.98	81.93	72.24	63.48	54.73	45.97	38.76	33.02	27.28	21.54
2790	2810	105.28	94.22	83.17	73.22	64.47	55.71	46.95	39.41	33.66	27.92	22.18
2810	2830	106.52	95.46	84.41	74.20	65.45	56.69	47.94	40.05	34.31	28.57	22.82
2830	2850	107.76	96.70	85.65	75.19	66.43	57.67	48.92	40.69	34.95	29.21	23.47
2850	2870	109.00	97.94	86.89	76.17	67.41	58.66	49.90	41.34	35.60	29.85	24.11
2870	2890	110.24	99.18	88.13	77.15	68.39	59.64	50.88	42.13	36.24	30.50	24.76
2890	2910	111.48	100.42	89.37	78.31	69.38	60.62	51.86	43.11	36.88	31.14	25.40
2910	2930	112.72	101.66	90.61	79.55	70.36	61.60	52.85	44.09	37.53	31.79	26.04
2930	2950	113.96	102.90	91.85	80.79	71.34	62.58	53.83	45.07	38.17	32.43	26.69
2950	2970	115.20	104.14	93.09	82.03	72.32	63.57	54.81	46.05	38.82	33.07	27.33
2970	2990	116.44	105.38	94.33	83.27	73.30	64.55	55.79	47.04	39.46	33.72	27.98

2,970 and over— Use Table 4a on page 12, and see instructions on pages 8 and 9.

\*See page 8 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, 2023)

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	0.72	-	-	-	-	-	-	-	-	-	-
675	705	1.40	-	-	-	-	-	-	-	-	-	-
705	735	2.08	-	-	-	-	-	-	-	-	-	-
735	765	2.76	-	-	-	-	-	-	-	-	-	-
765	795	3.44	-	-	-	-	-	-	-	-	-	-
795	825	4.11	-	-	-	-	-	-	-	-	-	-
825	855	4.79	0.76	-	-	-	-	-	-	-	-	-
855	885	5.47	1.44	-	-	-	-	-	-	-	-	-
885	915	6.15	2.12	-	-	-	-	-	-	-	-	-
915	945	6.83	2.79	-	-	-	-	-	-	-	-	-
945	975	7.50	3.47	-	-	-	-	-	-	-	-	-
975	1005	8.39	4.15	-	-	-	-	-	-	-	-	-
1005	1035	9.35	4.83	0.80	-	-	-	-	-	-	-	-
1035	1065	10.32	5.51	1.48	-	-	-	-	-	-	-	-
1065	1095	11.29	6.18	2.15	-	-	-	-	-	-	-	-
1095	1125	12.25	6.86	2.83	-	-	-	-	-	-	-	-
1125	1155	13.22	7.54	3.51	-	-	-	-	-	-	-	-
1155	1185	14.18	8.44	4.19	-	-	-	-	-	-	-	-
1185	1215	15.15	9.41	4.87	0.84	-	-	-	-	-	-	-
1215	1245	16.12	10.37	5.54	1.51	-	-	-	-	-	-	-
1245	1275	17.08	11.34	6.22	2.19	-	-	-	-	-	-	-
1275	1305	18.05	12.31	6.90	2.87	-	-	-	-	-	-	-
1305	1335	19.01	13.27	7.58	3.55	-	-	-	-	-	-	-
1335	1365	19.98	14.24	8.50	4.23	-	-	-	-	-	-	-
1365	1395	20.95	15.20	9.46	4.90	0.87	-	-	-	-	-	-
1395	1425	21.91	16.17	10.43	5.58	1.55	-	-	-	-	-	-
1425	1455	22.88	17.14	11.39	6.26	2.23	-	-	-	-	-	-
1455	1485	23.84	18.10	12.36	6.94	2.91	-	-	-	-	-	-
1485	1515	24.81	19.07	13.33	7.62	3.59	-	-	-	-	-	-
1515	1545	25.78	20.03	14.29	8.55	4.26	-	-	-	-	-	-
1545	1575	26.74	21.00	15.26	9.52	4.94	0.91	-	-	-	-	-
1575	1605	27.71	21.97	16.22	10.48	5.62	1.59	-	-	-	-	-
1605	1635	28.67	22.93	17.19	11.45	6.30	2.27	-	-	-	-	-
1635	1665	29.64	23.90	18.16	12.41	6.98	2.95	-	-	-	-	-
1665	1695	30.61	24.86	19.12	13.38	7.65	3.62	-	-	-	-	-
1695	1725	31.57	25.83	20.09	14.35	8.60	4.30	-	-	-	-	-
1725	1755	32.54	26.80	21.05	15.31	9.57	4.98	0.95	-	-	-	-
1755	1785	33.50	27.76	22.02	16.28	10.54	5.66	1.63	-	-	-	-
1785	1815	34.47	28.73	22.99	17.24	11.50	6.34	2.31	-	-	-	-
1815	1845	35.44	29.69	23.95	18.21	12.47	7.01	2.98	-	-	-	-
1845	1875	36.40	30.66	24.92	19.18	13.43	7.69	3.66	-	-	-	-
1875	1905	37.37	31.63	25.88	20.14	14.40	8.66	4.34	-	-	-	-
1905	1935	38.33	32.59	26.85	21.11	15.37	9.62	5.02	0.99	-	-	-
1935	1965	39.30	33.56	27.82	22.07	16.33	10.59	5.70	1.67	-	-	-
1965	1995	40.27	34.52	28.78	23.04	17.30	11.56	6.37	2.34	-	-	-
1995	2025	41.23	35.49	29.75	24.01	18.26	12.52	7.05	3.02	-	-	-
2025	2055	42.20	36.46	30.71	24.97	19.23	13.49	7.75	3.70	-	-	-
2055	2085	43.16	37.42	31.68	25.94	20.20	14.45	8.71	4.38	-	-	-
2085	2115	44.13	38.39	32.65	26.90	21.16	15.42	9.68	5.06	1.03	-	-
2115	2145	45.10	39.35	33.61	27.87	22.13	16.39	10.64	5.73	1.70	-	-
2145	2175	46.06	40.32	34.58	28.84	23.09	17.35	11.61	6.41	2.38	-	-
2175	2205	47.03	41.29	35.54	29.80	24.06	18.32	12.58	7.09	3.06	-	-
2205	2235	47.99	42.25	36.51	30.77	25.03	19.28	13.54	7.80	3.74	-	-
2235	2265	48.96	43.22	37.48	31.73	25.99	20.25	14.51	8.76	4.42	-	-
2265	2295	49.93	44.18	38.44	32.70	26.96	21.22	15.47	9.73	5.09	1.06	-
2295	2325	50.89	45.15	39.41	33.67	27.92	22.18	16.44	10.70	5.77	1.74	-
2325	2355	51.86	46.12	40.37	34.63	28.89	23.15	17.41	11.66	6.45	2.42	-
2355	2385	52.82	47.08	41.34	35.60	29.86	24.11	18.37	12.63	7.13	3.10	-
2385	2415	53.79	48.05	42.31	36.56	30.82	25.08	19.34	13.59	7.85	3.77	-
2415	2445	55.11	49.01	43.27	37.53	31.79	26.05	20.30	14.56	8.82	4.45	-
2445	2475	56.58	49.98	44.24	38.50	32.75	27.01	21.27	15.53	9.78	5.13	1.10
2475	2505	58.06	50.95	45.20	39.46	33.72	27.98	22.24	16.49	10.75	5.81	1.78
2505	2535	59.53	51.91	46.17	40.43	34.69	28.94	23.20	17.46	11.72	6.49	2.46

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

(For Wages Paid on or After January 1, 2023)

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	61.00	52.88	47.14	41.39	35.65	29.91	24.17	18.42	12.68	7.16	3.13
2565	2595	62.48	53.84	48.10	42.36	36.62	30.88	25.13	19.39	13.65	7.91	3.81
2595	2625	63.95	55.19	49.07	43.33	37.58	31.84	26.10	20.36	14.61	8.87	4.49
2625	2655	65.42	56.67	50.03	44.29	38.55	32.81	27.07	21.32	15.58	9.84	5.17
2655	2685	66.90	58.14	51.00	45.26	39.52	33.77	28.03	22.29	16.55	10.80	5.85
2685	2715	68.37	59.61	51.97	46.22	40.48	34.74	29.00	23.25	17.51	11.77	6.52
2715	2745	69.84	61.09	52.93	47.19	41.45	35.71	29.96	24.22	18.48	12.74	7.20
2745	2775	71.31	62.56	53.90	48.16	42.41	36.67	30.93	25.19	19.44	13.70	7.96
2775	2805	72.79	64.03	55.28	49.12	43.38	37.64	31.90	26.15	20.41	14.67	8.93
2805	2835	74.26	65.50	56.75	50.09	44.35	38.60	32.86	27.12	21.38	15.63	9.89
2835	2865	75.73	66.98	58.22	51.05	45.31	39.57	33.83	28.08	22.34	16.60	10.86
2865	2895	77.21	68.45	59.69	52.02	46.28	40.54	34.79	29.05	23.31	17.57	11.82
2895	2925	78.68	69.92	61.17	52.99	47.24	41.50	35.76	30.02	24.27	18.53	12.79
2925	2955	80.15	71.40	62.64	53.95	48.21	42.47	36.73	30.98	25.24	19.50	13.76
2955	2985	81.63	72.87	64.11	55.36	49.18	43.43	37.69	31.95	26.21	20.46	14.72
2985	3015	83.10	74.34	65.59	56.83	50.14	44.40	38.66	32.91	27.17	21.43	15.69
3015	3045	84.57	75.82	67.06	58.30	51.11	45.37	39.62	33.88	28.14	22.40	16.65
3045	3075	86.04	77.29	68.53	59.78	52.07	46.33	40.59	34.85	29.10	23.36	17.62
3075	3105	87.52	78.76	70.01	61.25	53.04	47.30	41.56	35.81	30.07	24.33	18.59
3105	3135	88.99	80.23	71.48	62.72	54.01	48.26	42.52	36.78	31.04	25.29	19.55
3135	3165	90.46	81.71	72.95	64.20	55.44	49.23	43.49	37.74	32.00	26.26	20.52
3165	3195	91.94	83.18	74.42	65.67	56.91	50.20	44.45	38.71	32.97	27.23	21.48
3195	3225	93.41	84.65	75.90	67.14	58.39	51.16	45.42	39.68	33.93	28.19	22.45
3225	3255	94.88	86.13	77.37	68.61	59.86	52.13	46.39	40.64	34.90	29.16	23.42
3255	3285	96.36	87.60	78.84	70.09	61.33	53.09	47.35	41.61	35.87	30.12	24.38
3285	3315	97.83	89.07	80.32	71.56	62.80	54.06	48.32	42.57	36.83	31.09	25.35
3315	3345	99.30	90.55	81.79	73.03	64.28	55.52	49.28	43.54	37.80	32.06	26.31
3345	3375	100.77	92.02	83.26	74.51	65.75	56.99	50.25	44.51	38.76	33.02	27.28
3375	3405	102.25	93.49	84.74	75.98	67.22	58.47	51.22	45.47	39.73	33.99	28.25
3405	3435	103.72	94.96	86.21	77.45	68.70	59.94	52.18	46.44	40.70	34.95	29.21
3435	3465	105.19	96.44	87.68	78.93	70.17	61.41	53.15	47.40	41.66	35.92	30.18
3465	3495	106.67	97.91	89.15	80.40	71.64	62.89	54.13	48.37	42.63	36.89	31.14
3495	3525	108.14	99.38	90.63	81.87	73.12	64.36	55.60	49.34	43.59	37.85	32.11
3525	3555	109.61	100.86	92.10	83.34	74.59	65.83	57.08	50.30	44.56	38.82	33.08
3555	3585	111.09	102.33	93.57	84.82	76.06	67.31	58.55	51.27	45.53	39.78	34.04
3585	3615	112.56	103.80	95.05	86.29	77.53	68.78	60.02	52.23	46.49	40.75	35.01
3615	3645	114.03	105.28	96.52	87.76	79.01	70.25	61.50	53.20	47.46	41.72	35.97
3645	3675	115.50	106.75	97.99	89.24	80.48	71.72	62.97	54.21	48.42	42.68	36.94
3675	3705	116.98	108.22	99.47	90.71	81.95	73.20	64.44	55.69	49.39	43.65	37.91
3705	3735	118.45	109.69	100.94	92.18	83.43	74.67	65.91	57.16	50.36	44.61	38.87
3735	3765	119.94	111.17	102.41	93.66	84.90	76.14	67.39	58.63	51.32	45.58	39.84
3765	3795	121.80	112.64	103.88	95.13	86.37	77.62	68.86	60.10	52.29	46.55	40.80
3795	3825	123.66	114.11	105.36	96.60	87.85	79.09	70.33	61.58	53.25	47.51	41.77
3825	3855	125.52	115.59	106.83	98.07	89.32	80.56	71.81	63.05	54.29	48.48	42.74
3855	3885	127.38	117.06	108.30	99.55	90.79	82.04	73.28	64.52	55.77	49.44	43.70
3885	3915	129.24	118.53	109.78	101.02	92.26	83.51	74.75	66.00	57.24	50.41	44.67
3915	3945	131.10	120.05	111.25	102.49	93.74	84.98	76.23	67.47	58.71	51.38	45.63
3945	3975	132.96	121.91	112.72	103.97	95.21	86.45	77.70	68.94	60.19	52.34	46.60
3975	4005	134.82	123.77	114.20	105.44	96.68	87.93	79.17	70.42	61.66	53.31	47.57
4005	4035	136.68	125.63	115.67	106.91	98.16	89.40	80.64	71.89	63.13	54.38	48.53
4035	4065	138.54	127.49	117.14	108.39	99.63	90.87	82.12	73.36	64.61	55.85	49.50
4065	4095	140.40	129.35	118.61	109.86	101.10	92.35	83.59	74.83	66.08	57.32	50.46
4095	4125	142.26	131.21	120.15	111.33	102.58	93.82	85.06	76.31	67.55	58.80	51.43
4125	4155	144.12	133.07	122.01	112.80	104.05	95.29	86.54	77.78	69.02	60.27	52.40
4155	4185	145.98	134.93	123.87	114.28	105.52	96.77	88.01	79.25	70.50	61.74	53.36
4185	4215	147.84	136.79	125.73	115.75	106.99	98.24	89.48	80.73	71.97	63.21	54.46
4215	4245	149.70	138.65	127.59	117.22	108.47	99.71	90.96	82.20	73.44	64.69	55.93
4245	4275	151.56	140.51	129.45	118.70	109.94	101.18	92.43	83.67	74.92	66.16	57.40
4275	4305	153.42	142.37	131.31	120.25	111.41	102.66	93.90	85.15	76.39	67.63	58.88
4305	4335	155.28	144.23	133.17	122.11	112.89	104.13	95.37	86.62	77.86	69.11	60.35
4335	4365	157.14	146.09	135.03	123.97	114.36	105.60	96.85	88.09	79.34	70.58	61.82
4365	4395	159.00	147.95	136.89	125.83	115.83	107.08	98.32	89.56	80.81	72.05	63.30
4395	4425	160.86	149.81	138.75	127.69	117.31	108.55	99.79	91.04	82.28	73.53	64.77
4425	4455	162.72	151.67	140.61	129.55	118.78	110.02	101.27	92.51	83.75	75.00	66.24
4455	4485	164.58	153.53	142.47	131.41	120.36	111.50	102.74	93.98	85.23	76.47	67.72
4485	4515	166.44	155.39	144.33	133.27	122.22	112.97	104.21	95.46	86.70	77.94	69.19
4515	4545	168.30	157.25	146.19	135.13	124.08	114.44	105.69	96.93	88.17	79.42	70.66
4545	4575	170.16	159.11	148.05	136.99	125.94	115.91	107.16	98.40	89.65	80.89	72.13
4575	4605	172.02	160.97	149.91	138.85	127.80	117.39	108.63	99.88	91.12	82.36	73.61
4605	4635	173.88	162.83	151.77	140.71	129.66	118.86	110.10	101.35	92.59	83.84	75.08

4,605 and over—Use Table 4b on page 12, and see instructions on pages 8 and 9.

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Daily Payroll Period

(For Wages Paid on or After January 1, 2023)

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	0.56	-	-	-	-	-	-	-	-	-	-
35	40	0.72	-	-	-	-	-	-	-	-	-	-
40	45	0.88	0.61	-	-	-	-	-	-	-	-	-
45	50	1.04	0.77	0.51	-	-	-	-	-	-	-	-
50	55	1.20	0.93	0.67	-	-	-	-	-	-	-	-
55	60	1.36	1.10	0.83	0.57	-	-	-	-	-	-	-
60	65	1.52	1.26	0.99	0.73	-	-	-	-	-	-	-
65	70	1.68	1.42	1.15	0.89	0.62	-	-	-	-	-	-
70	75	1.84	1.58	1.31	1.05	0.78	0.52	-	-	-	-	-
75	80	2.04	1.74	1.47	1.21	0.94	0.68	-	-	-	-	-
80	85	2.29	1.90	1.64	1.37	1.11	0.84	0.58	-	-	-	-
85	90	2.53	2.13	1.80	1.53	1.27	1.00	0.74	-	-	-	-
90	95	2.78	2.38	1.97	1.69	1.43	1.16	0.90	0.63	-	-	-
95	100	3.02	2.62	2.22	1.85	1.59	1.32	1.06	0.79	0.53	-	-
100	105	3.27	2.87	2.46	2.06	1.75	1.48	1.22	0.95	0.69	-	-
105	110	3.52	3.11	2.71	2.30	1.91	1.65	1.38	1.12	0.85	0.59	-
110	115	3.81	3.36	2.95	2.55	2.14	1.81	1.54	1.28	1.01	0.75	-
115	120	4.12	3.61	3.20	2.79	2.39	1.99	1.70	1.44	1.17	0.91	0.64
120	125	4.43	3.92	3.44	3.04	2.64	2.23	1.86	1.60	1.33	1.07	0.80
125	130	4.74	4.23	3.72	3.29	2.88	2.48	2.07	1.76	1.49	1.23	0.96
130	135	5.05	4.54	4.03	3.53	3.13	2.72	2.32	1.92	1.66	1.39	1.13
135	140	5.36	4.85	4.34	3.83	3.37	2.97	2.56	2.16	1.82	1.55	1.29
140	145	5.68	5.16	4.65	4.14	3.63	3.21	2.81	2.41	2.00	1.71	1.45
145	150	6.00	5.47	4.96	4.45	3.94	3.46	3.06	2.65	2.25	1.87	1.61
150	155	6.32	5.79	5.27	4.76	4.25	3.74	3.30	2.90	2.49	2.09	1.77
155	160	6.64	6.11	5.58	5.07	4.56	4.05	3.55	3.14	2.74	2.33	1.93
160	165	6.96	6.43	5.90	5.38	4.87	4.36	3.85	3.39	2.98	2.58	2.18
165	170	7.28	6.75	6.22	5.70	5.18	4.67	4.16	3.65	3.23	2.82	2.42
170	175	7.59	7.07	6.54	6.02	5.49	4.98	4.47	3.96	3.47	3.07	2.67
175	180	7.91	7.39	6.86	6.34	5.81	5.29	4.78	4.27	3.75	3.32	2.91
180	185	8.23	7.71	7.18	6.66	6.13	5.60	5.09	4.58	4.06	3.56	3.16
185	190	8.55	8.03	7.50	6.98	6.45	5.92	5.40	4.89	4.37	3.86	3.40
190	195	8.87	8.35	7.82	7.29	6.77	6.24	5.72	5.20	4.68	4.17	3.66
195	200	9.19	8.67	8.14	7.61	7.09	6.56	6.04	5.51	4.99	4.48	3.97
200	205	9.51	8.99	8.46	7.93	7.41	6.88	6.36	5.83	5.30	4.79	4.28
205	210	9.83	9.31	8.78	8.25	7.73	7.20	6.68	6.15	5.62	5.10	4.59
210	215	10.15	9.62	9.10	8.57	8.05	7.52	7.00	6.47	5.94	5.42	4.90
215	220	10.47	9.94	9.42	8.89	8.37	7.84	7.31	6.79	6.26	5.74	5.21
220	225	10.79	10.26	9.74	9.21	8.69	8.16	7.63	7.11	6.58	6.06	5.53
225	230	11.11	10.58	10.06	9.53	9.01	8.48	7.95	7.43	6.90	6.38	5.85
230	235	11.43	10.90	10.38	9.85	9.32	8.80	8.27	7.75	7.22	6.70	6.17
235	240	11.75	11.22	10.70	10.17	9.64	9.12	8.59	8.07	7.54	7.01	6.49
240	245	12.07	11.54	11.02	10.49	9.96	9.44	8.91	8.39	7.86	7.33	6.81
245	250	12.39	11.86	11.34	10.81	10.28	9.76	9.23	8.71	8.18	7.65	7.13
250	255	12.71	12.18	11.65	11.13	10.60	10.08	9.55	9.03	8.50	7.97	7.45
255	260	13.03	12.50	11.97	11.45	10.92	10.40	9.87	9.34	8.82	8.29	7.77
260	265	13.36	12.82	12.29	11.77	11.24	10.72	10.19	9.66	9.14	8.61	8.09
265	270	13.69	13.14	12.61	12.09	11.56	11.04	10.51	9.98	9.46	8.93	8.41
270	275	14.03	13.48	12.93	12.41	11.88	11.36	10.83	10.30	9.78	9.25	8.73
275	280	14.37	13.81	13.26	12.73	12.20	11.67	11.15	10.62	10.10	9.57	9.05
280	285	14.71	14.15	13.60	13.05	12.52	11.99	11.47	10.94	10.42	9.89	9.36
285	290	15.04	14.49	13.93	13.38	12.84	12.31	11.79	11.26	10.74	10.21	9.68
290	295	15.38	14.83	14.27	13.71	13.16	12.63	12.11	11.58	11.06	10.53	10.00
295	300	15.72	15.16	14.61	14.05	13.50	12.95	12.43	11.90	11.37	10.85	10.32
300	305	16.06	15.50	14.95	14.39	13.83	13.28	12.75	12.22	11.69	11.17	10.64
305	310	16.39	15.84	15.28	14.73	14.17	13.62	13.07	12.54	12.01	11.49	10.96
310	315	16.73	16.18	15.62	15.06	14.51	13.95	13.40	12.86	12.33	11.81	11.28
315	320	17.07	16.51	15.96	15.40	14.85	14.29	13.74	13.18	12.65	12.13	11.60
320	325	17.41	16.85	16.30	15.74	15.18	14.63	14.07	13.52	12.97	12.45	11.92
325	330	17.74	17.19	16.63	16.08	15.52	14.97	14.41	13.86	13.30	12.77	12.24
330	335	18.08	17.53	16.97	16.41	15.86	15.30	14.75	14.19	13.64	13.09	12.56
335	340	18.42	17.86	17.31	16.75	16.20	15.64	15.09	14.53	13.97	13.42	12.88
340	345	18.76	18.20	17.65	17.09	16.53	15.98	15.42	14.87	14.31	13.76	13.20
345	350	19.09	18.54	17.98	17.43	16.87	16.32	15.76	15.21	14.65	14.09	13.54
350	355	19.43	18.88	18.32	17.76	17.21	16.65	16.10	15.54	14.99	14.43	13.88
355	360	19.77	19.21	18.66	18.10	17.55	16.99	16.44	15.88	15.32	14.77	14.21
360	365	20.11	19.55	19.00	18.44	17.88	17.33	16.77	16.22	15.66	15.11	14.55
365	370	20.44	19.89	19.33	18.78	18.22	17.67	17.11	16.56	16.00	15.44	14.89

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

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons — Daily Payroll Period**  
(For Wages Paid on or After January 1, 2023)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	40	-	-	-	-	-	-	-	-	-	-	-
40	45	-	-	-	-	-	-	-	-	-	-	-
45	50	-	-	-	-	-	-	-	-	-	-	-
50	55	0.60	-	-	-	-	-	-	-	-	-	-
55	60	0.76	0.50	-	-	-	-	-	-	-	-	-
60	65	0.92	0.66	-	-	-	-	-	-	-	-	-
65	70	1.08	0.82	0.55	-	-	-	-	-	-	-	-
70	75	1.25	0.98	0.72	-	-	-	-	-	-	-	-
75	80	1.41	1.14	0.88	0.61	-	-	-	-	-	-	-
80	85	1.57	1.30	1.04	0.77	0.51	-	-	-	-	-	-
85	90	1.73	1.46	1.20	0.93	0.67	-	-	-	-	-	-
90	95	1.89	1.62	1.36	1.09	0.83	0.56	-	-	-	-	-
95	100	2.05	1.79	1.52	1.26	0.99	0.73	-	-	-	-	-
100	105	2.21	1.95	1.68	1.42	1.15	0.89	0.62	-	-	-	-
105	110	2.37	2.11	1.84	1.58	1.31	1.05	0.78	0.52	-	-	-
110	115	2.56	2.27	2.00	1.74	1.47	1.21	0.94	0.68	-	-	-
115	120	2.81	2.43	2.16	1.90	1.63	1.37	1.10	0.84	0.57	-	-
120	125	3.05	2.65	2.33	2.06	1.80	1.53	1.27	1.00	0.74	-	-
125	130	3.30	2.90	2.49	2.22	1.96	1.69	1.43	1.16	0.90	0.63	-
130	135	3.55	3.14	2.74	2.38	2.12	1.85	1.59	1.32	1.06	0.79	0.53
135	140	3.79	3.39	2.98	2.58	2.28	2.01	1.75	1.48	1.22	0.95	0.69
140	145	4.04	3.63	3.23	2.82	2.44	2.17	1.91	1.64	1.38	1.11	0.85
145	150	4.28	3.88	3.47	3.07	2.67	2.34	2.07	1.81	1.54	1.28	1.01
150	155	4.53	4.12	3.72	3.32	2.91	2.51	2.23	1.97	1.70	1.44	1.17
155	160	4.77	4.37	3.96	3.56	3.16	2.75	2.39	2.13	1.86	1.60	1.33
160	165	5.02	4.61	4.21	3.81	3.40	3.00	2.59	2.29	2.02	1.76	1.49
165	170	5.26	4.86	4.46	4.05	3.65	3.24	2.84	2.45	2.18	1.92	1.65
170	175	5.51	5.11	4.70	4.30	3.89	3.49	3.09	2.68	2.35	2.08	1.82
175	180	5.81	5.35	4.95	4.54	4.14	3.73	3.33	2.93	2.52	2.24	1.98
180	185	6.12	5.61	5.19	4.79	4.38	3.98	3.58	3.17	2.77	2.40	2.14
185	190	6.43	5.92	5.44	5.03	4.63	4.23	3.82	3.42	3.01	2.61	2.30
190	195	6.74	6.23	5.72	5.28	4.88	4.47	4.07	3.66	3.26	2.85	2.46
195	200	7.05	6.54	6.03	5.52	5.12	4.72	4.31	3.91	3.50	3.10	2.70
200	205	7.36	6.85	6.34	5.83	5.37	4.96	4.56	4.15	3.75	3.35	2.94
205	210	7.67	7.16	6.65	6.14	5.63	5.21	4.80	4.40	4.00	3.59	3.19
210	215	7.98	7.47	6.96	6.45	5.94	5.45	5.05	4.64	4.24	3.84	3.43
215	220	8.29	7.78	7.27	6.76	6.25	5.74	5.29	4.89	4.49	4.08	3.68
220	225	8.61	8.09	7.58	7.07	6.56	6.05	5.54	5.14	4.73	4.33	3.92
225	230	8.93	8.40	7.89	7.38	6.87	6.36	5.85	5.38	4.98	4.57	4.17
230	235	9.25	8.72	8.20	7.69	7.18	6.67	6.16	5.65	5.22	4.82	4.41
235	240	9.57	9.04	8.52	8.00	7.49	6.98	6.47	5.96	5.47	5.06	4.66
240	245	9.89	9.36	8.84	8.31	7.80	7.29	6.78	6.27	5.76	5.31	4.91
245	250	10.21	9.68	9.15	8.63	8.11	7.60	7.09	6.58	6.07	5.56	5.15
250	255	10.53	10.00	9.47	8.95	8.42	7.91	7.40	6.89	6.38	5.87	5.40
255	260	10.85	10.32	9.79	9.27	8.74	8.22	7.71	7.20	6.69	6.18	5.67
260	265	11.17	10.64	10.11	9.59	9.06	8.54	8.02	7.51	7.00	6.49	5.98
265	270	11.48	10.96	10.43	9.91	9.38	8.86	8.33	7.82	7.31	6.80	6.29
270	275	11.80	11.28	10.75	10.23	9.70	9.17	8.65	8.13	7.62	7.11	6.60
275	280	12.12	11.60	11.07	10.55	10.02	9.49	8.97	8.44	7.93	7.42	6.91
280	285	12.44	11.92	11.39	10.87	10.34	9.81	9.29	8.76	8.24	7.73	7.22
285	290	12.77	12.24	11.71	11.19	10.66	10.13	9.61	9.08	8.56	8.04	7.53
290	295	13.11	12.56	12.03	11.50	10.98	10.45	9.93	9.40	8.88	8.35	7.84
295	300	13.44	12.89	12.35	11.82	11.30	10.77	10.25	9.72	9.19	8.67	8.14
300	305	13.78	13.23	12.67	12.14	11.62	11.09	10.57	10.04	9.51	8.99	8.46
305	310	14.12	13.56	13.01	12.46	11.94	11.41	10.89	10.36	9.83	9.31	8.78
310	315	14.46	13.90	13.35	12.79	12.26	11.73	11.20	10.68	10.15	9.63	9.10
315	320	14.79	14.24	13.68	13.13	12.58	12.05	11.52	11.00	10.47	9.95	9.42
320	325	15.13	14.58	14.02	13.46	12.91	12.37	11.84	11.32	10.79	10.27	9.74
325	330	15.47	14.91	14.36	13.80	13.25	12.69	12.16	11.64	11.11	10.59	10.06
330	335	15.81	15.25	14.70	14.14	13.58	13.03	12.48	11.96	11.43	10.91	10.38
335	340	16.14	15.59	15.03	14.48	13.92	13.37	12.81	12.28	11.75	11.22	10.70
340	345	16.48	15.93	15.37	14.81	14.26	13.70	13.15	12.60	12.07	11.54	11.02
345	350	16.82	16.26	15.71	15.15	14.60	14.04	13.49	12.93	12.39	11.86	11.34
350	355	17.16	16.60	16.05	15.49	14.93	14.38	13.82	13.27	12.71	12.18	11.66
355	360	17.49	16.94	16.38	15.83	15.27	14.72	14.16	13.61	13.05	12.50	11.98
360	365	17.83	17.28	16.72	16.16	15.61	15.05	14.50	13.94	13.39	12.83	12.30
365	370	18.17	17.61	17.06	16.50	15.95	15.39	14.84	14.28	13.72	13.17	12.61
370	375	18.51	17.95	17.40	16.84	16.28	15.73	15.17	14.62	14.06	13.51	12.95
375	380	18.84	18.29	17.73	17.18	16.62	16.07	15.51	14.96	14.40	13.84	13.29
380	385	19.18	18.63	18.07	17.51	16.96	16.40	15.85	15.29	14.74	14.18	13.63

385 and over— Use Table 8b on page 13 and see instructions on pages 8 and 9.  
\*See page 8 for important information about the shaded areas.  
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