

# Nebraska Income Tax Withholding Percentage Method Tables

(For Wages Paid on or After January 1, 2022)

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 \$ 57					Not over \$ 137				
\$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>		
\$ 57	112	\$0.00	plus 2.26%	57	\$ 137	217	0.00	plus 2.26%	137
112	363	1.24	plus 3.22%	112	217	540	1.81	plus 3.22%	217
363	527	9.32	plus 4.91%	363	540	840	12.21	plus 4.91%	540
527	669	17.37	plus 6.20%	527	840	1,042	26.94	plus 6.20%	840
669	1,256	26.17	plus 6.59%	669	1,042	1,382	39.46	plus 6.59%	1,042
1,256	—	64.85	plus 6.95%	1,256	1,382	—	61.87	plus 6.95%	1,382

**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 \$ 114					Not over \$ 273				
\$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>		
\$ 114	224	0.00	plus 2.26%	114	\$ 273	433	0.00	plus 2.26%	273
224	727	2.49	plus 3.22%	224	433	1,080	3.62	plus 3.22%	433
727	1,053	18.69	plus 4.91%	727	1,080	1,680	24.45	plus 4.91%	1,080
1,053	1,338	34.70	plus 6.20%	1,053	1,680	2,084	53.91	plus 6.20%	1,680
1,338	2,512	52.37	plus 6.59%	1,338	2,084	2,763	78.96	plus 6.59%	2,084
2,512	—	129.74	plus 6.95%	2,512	2,763	—	123.71	plus 6.95%	2,763

**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 \$ 124					Not over \$ 296				
\$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>		
\$ 124	243	0.00	plus 2.26%	124	\$ 296	470	0.00	plus 2.26%	296
243	788	2.69	plus 3.22%	243	470	1,170	3.93	plus 3.22%	470
788	1,141	20.24	plus 4.91%	788	1,170	1,820	26.47	plus 4.91%	1,170
1,141	1,449	37.57	plus 6.20%	1,141	1,820	2,258	58.39	plus 6.20%	1,820
1,449	2,721	56.67	plus 6.59%	1,449	2,258	2,994	85.55	plus 6.59%	2,258
2,721	—	140.49	plus 6.95%	2,721	2,994	—	134.05	plus 6.95%	2,994

**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 \$ 248					Not over \$ 592				
\$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>		
\$ 248	485	0.00	plus 2.26%	248	\$ 592	939	0.00	plus 2.26%	592
485	1,575	5.36	plus 3.22%	485	939	2,339	7.84	plus 3.22%	939
1,575	2,283	40.46	plus 4.91%	1,575	2,339	3,639	52.92	plus 4.91%	2,339
2,283	2,898	75.22	plus 6.20%	2,283	3,639	4,515	116.75	plus 6.20%	3,639
2,898	5,443	113.35	plus 6.59%	2,898	4,515	5,988	171.06	plus 6.59%	4,515
5,443	—	281.07	plus 6.95%	5,443	5,988	—	268.13	plus 6.95%	5,988

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid on or After January 1, 2022)

**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 \$ 744					Not over \$ 1,775				
\$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>		
\$ 744	1,455	0.00	plus 2.26%	744	\$ 1,775	2,818	0.00	plus 2.26%	1,775
1,455	4,725	16.07	plus 3.22%	1,455	2,818	7,018	23.57	plus 3.22%	2,818
4,725	6,848	121.36	plus 4.91%	4,725	7,018	10,918	158.81	plus 4.91%	7,018
6,848	8,695	225.60	plus 6.20%	6,848	10,918	13,545	350.30	plus 6.20%	10,918
8,695	16,328	340.11	plus 6.59%	8,695	13,545	17,963	513.17	plus 6.59%	13,545
16,328	—	843.12	plus 6.95%	16,328	17,963	—	804.32	plus 6.95%	17,963

### 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 \$1,488					Not over \$3,550				
\$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>		
\$ 1,488	2,910	0.00	plus 2.26%	1,488	\$ 3,550	5,635	0.00	plus 2.26%	3,550
2,910	9,450	32.14	plus 3.22%	2,910	5,635	14,035	47.12	plus 3.22%	5,635
9,450	13,695	242.73	plus 4.91%	9,450	14,035	21,835	317.60	plus 4.91%	14,035
13,695	17,390	451.16	plus 6.20%	13,695	21,835	27,090	700.58	plus 6.20%	21,835
17,390	32,655	680.25	plus 6.59%	17,390	27,090	35,925	1,026.39	plus 6.59%	27,090
32,655	—	1,686.21	plus 6.95%	32,655	35,925	—	1,608.62	plus 6.95%	35,925

### 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 \$ 2,975					Not over \$ 7,100				
\$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>		
\$ 2,975	5,820	0.00	plus 2.26%	2,975	\$ 7,100	11,270	0.00	plus 2.26%	7,100
5,820	18,900	64.30	plus 3.22%	5,820	11,270	28,070	94.24	plus 3.22%	11,270
18,900	27,390	485.48	plus 4.91%	18,900	28,070	43,670	635.20	plus 4.91%	28,070
27,390	34,780	902.34	plus 6.20%	27,390	43,670	54,180	1,401.16	plus 6.20%	43,670
34,780	65,310	1,360.52	plus 6.59%	34,780	54,180	71,850	2,052.78	plus 6.59%	54,180
65,310	—	3,372.45	plus 6.95%	65,310	71,850	—	3,217.23	plus 6.95%	71,850

### 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 \$ 11					Not over \$ 27				
\$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>		
\$ 11	22	0.00	plus 2.26%	11	\$ 27	43	0.00	plus 2.26%	27
22	73	0.25	plus 3.22%	22	43	108	0.36	plus 3.22%	43
73	105	1.89	plus 4.91%	73	108	168	2.45	plus 4.91%	108
105	134	3.46	plus 6.20%	105	168	208	5.40	plus 6.20%	168
134	251	5.26	plus 6.59%	134	208	276	7.88	plus 6.59%	208
251	—	12.97	plus 6.95%	251	276	—	12.36	plus 6.95%	276