

# Nebraska Income Tax Withholding Percentage Method Tables

## (For Wages Paid on or After January 1, 2025)

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

### TABLE 1 -WEEKLY Payroll Period

<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 <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 64					Not over \$ 152				
\$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>		
\$ 64	125	\$0.00	plus 2.26%	64	\$ 152	242	0.00	plus 2.26%	152
125	405	1.38	plus 3.22%	125	242	601	2.03	plus 3.22%	242
405	587	10.40	plus 4.91%	405	601	936	13.59	plus 4.91%	601
587	745	19.34	plus 5.07%	587	936	1,161	30.04	plus 5.07%	936
745	1,399	27.35	plus 5.23%	745	1,161	1,539	41.45	plus 5.23%	1,161
1,399	—	61.55	plus 5.37%	1,399	1,539	—	61.22	plus 5.37%	1,539

### 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 <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 127					Not over \$ 304				
\$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>		
\$ 127	249	0.00	plus 2.26%	127	\$ 304	483	0.00	plus 2.26%	304
249	810	2.76	plus 3.22%	249	483	1,203	4.05	plus 3.22%	483
810	1,173	20.82	plus 4.91%	810	1,203	1,871	27.23	plus 4.91%	1,203
1,173	1,490	38.64	plus 5.07%	1,173	1,871	2,322	60.03	plus 5.07%	1,871
1,490	2,798	54.71	plus 5.23%	1,490	2,322	3,078	82.90	plus 5.23%	2,322
2,798	—	123.12	plus 5.37%	2,798	3,078	—	122.44	plus 5.37%	3,078

### 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 <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 138					Not over \$ 330				
\$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>		
\$ 138	270	0.00	plus 2.26%	138	\$ 330	523	0.00	plus 2.26%	330
270	877	2.98	plus 3.22%	270	523	1,303	4.36	plus 3.22%	523
877	1,271	22.53	plus 4.91%	877	1,303	2,027	29.48	plus 4.91%	1,303
1,271	1,614	41.88	plus 5.07%	1,271	2,027	2,515	65.03	plus 5.07%	2,027
1,614	3,031	59.27	plus 5.23%	1,614	2,515	3,335	89.77	plus 5.23%	2,515
3,031	—	133.38	plus 5.37%	3,031	3,335	—	132.66	plus 5.37%	3,335

### 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 <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 276					Not over \$ 659				
\$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>		
\$ 276	540	0.00	plus 2.26%	276	\$ 659	1,047	0.00	plus 2.26%	659
540	1,754	5.97	plus 3.22%	540	1,047	2,606	8.77	plus 3.22%	1,047
1,754	2,543	45.06	plus 4.91%	1,754	2,606	4,054	58.97	plus 4.91%	2,606
2,543	3,228	83.80	plus 5.07%	2,543	4,054	5,030	130.07	plus 5.07%	4,054
3,228	6,063	118.53	plus 5.23%	3,228	5,030	6,670	179.55	plus 5.23%	5,030
6,063	—	266.80	plus 5.37%	6,063	6,670	—	265.32	plus 5.37%	6,670

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid on or After January 1, 2025)

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

### TABLE 5 - QUARTERLY Payroll Period

<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 \$ 828					Not over \$ 1,978				
\$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>		
\$ 828	1,620	0.00	plus 2.26%	828	\$ 1,978	3,140	0.00	plus 2.26%	1,978
1,620	5,263	17.90	plus 3.22%	1,620	3,140	7,818	26.26	plus 3.22%	3,140
5,263	7,628	135.20	plus 4.91%	5,263	7,818	12,163	176.89	plus 4.91%	7,818
7,628	9,685	251.32	plus 5.07%	7,628	12,163	15,090	390.23	plus 5.07%	12,163
9,685	18,188	355.61	plus 5.23%	9,685	15,090	20,010	538.63	plus 5.23%	15,090
18,188	–	800.32	plus 5.37%	18,188	20,010	–	795.95	plus 5.37%	20,010

### 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 \$1,655					Not over \$ 3,955				
\$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>		
\$ 1,655	3,240	0.00	plus 2.26%	1,655	\$ 3,955	6,280	0.00	plus 2.26%	3,955
3,240	10,525	35.82	plus 3.22%	3,240	6,280	15,635	52.55	plus 3.22%	6,280
10,525	15,255	270.40	plus 4.91%	10,525	15,635	24,325	353.78	plus 4.91%	15,635
15,255	19,370	502.64	plus 5.07%	15,255	24,325	30,180	780.46	plus 5.07%	24,325
19,370	36,375	711.27	plus 5.23%	19,370	30,180	40,020	1,077.31	plus 5.23%	30,180
36,375	–	1,600.63	plus 5.37%	36,375	40,020	–	1,591.94	plus 5.37%	40,020

### 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 \$ 3,310					Not over \$ 7,910				
\$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>		
\$ 3,310	6,480	0.00	plus 2.26%	3,310	\$ 7,910	12,560	0.00	plus 2.26%	7,910
6,480	21,050	71.64	plus 3.22%	6,480	12,560	31,270	105.09	plus 3.22%	12,560
21,050	30,510	540.79	plus 4.91%	21,050	31,270	48,650	707.55	plus 4.91%	31,270
30,510	38,740	1,005.28	plus 5.07%	30,510	48,650	60,360	1,560.91	plus 5.07%	48,650
38,740	72,750	1,422.54	plus 5.23%	38,740	60,360	80,040	2,154.61	plus 5.23%	60,360
72,750	–	3,201.26	plus 5.37%	72,750	80,040	–	3,183.87	plus 5.37%	80,040

### 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 \$ 13					Not over \$ 30				
\$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>		
\$ 13	25	0.00	plus 2.26%	13	\$ 30	48	0.00	plus 2.26%	30
25	81	0.27	plus 3.22%	25	48	120	0.41	plus 3.22%	48
81	117	2.07	plus 4.91%	81	120	187	2.73	plus 4.91%	120
117	149	3.84	plus 5.07%	117	187	232	6.02	plus 5.07%	187
149	280	5.46	plus 5.23%	149	232	308	8.30	plus 5.23%	232
280	–	12.31	plus 5.37%	280	308	–	12.27	plus 5.37%	308