Nebraska Income Tax Withholding Percentage Method Tables

(For Wages Paid on or After January 1, 2026)

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

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 66 — $0.00

Over -	*But not over -*			*of excess over -*
$ 66	129	0.00	plus 2.26%	66
129	419	1.42	plus 3.22%	129
419	608	10.76	plus 4.21%	419
608	772	18.72	plus 4.35%	608
772	1,449	25.85	plus 4.48%	772
1,449	–	56.18	plus 4.60%	1,449

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 158 — $0.00

Over -	*But not over -*			*of excess over -*
$ 158	250	0.00	plus 2.26%	158
250	623	2.08	plus 3.22%	250
623	969	14.09	plus 4.21%	623
969	1,203	28.66	plus 4.35%	969
1,203	1,595	38.84	plus 4.48%	1,203
1,595	–	56.40	plus 4.60%	1,595

TABLE 2 - BIWEEKLY Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 132 — $0.00

Over -	*But not over -*			*of excess over -*
$ 132	258	0.00	plus 2.26%	132
258	839	2.85	plus 3.22%	258
839	1,216	21.56	plus 4.21%	839
1,216	1,543	37.43	plus 4.35%	1,216
1,543	2,899	51.65	plus 4.48%	1,543
2,899	–	112.40	plus 4.60%	2,899

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 315 — $0.00

Over -	*But not over -*			*of excess over -*
$ 315	500	0.00	plus 2.26%	315
500	1,246	4.18	plus 3.22%	500
1,246	1,938	28.20	plus 4.21%	1,246
1,938	2,405	57.33	plus 4.35%	1,938
2,405	3,189	77.64	plus 4.48%	2,405
3,189	–	112.76	plus 4.60%	3,189

TABLE 3 - SEMIMONTHLY Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 143 — $0.00

Over -	*But not over -*			*of excess over -*
$ 143	280	0.00	plus 2.26%	143
280	909	3.10	plus 3.22%	280
909	1,317	23.35	plus 4.21%	909
1,317	1,672	40.53	plus 4.35%	1,317
1,672	3,140	55.97	plus 4.48%	1,672
3,140	–	121.74	plus 4.60%	3,140

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 341 — $0.00

Over -	*But not over -*			*of excess over -*
$ 341	542	0.00	plus 2.26%	341
542	1,350	4.54	plus 3.22%	542
1,350	2,100	30.56	plus 4.21%	1,350
2,100	2,605	62.14	plus 4.35%	2,100
2,605	3,455	84.11	plus 4.48%	2,605
3,455	–	122.19	plus 4.60%	3,455

TABLE 4 - MONTHLY Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 286 — $0.00

Over -	*But not over -*			*of excess over -*
$ 286	559	0.00	plus 2.26%	286
559	1,818	6.17	plus 3.22%	559
1,818	2,634	46.71	plus 4.21%	1,818
2,634	3,344	81.06	plus 4.35%	2,634
3,344	6,281	111.95	plus 4.48%	3,344
6,281	–	243.53	plus 4.60%	6,281

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 683 — $0.00

Over -	*But not over -*			*of excess over -*
$ 683	1,084	0.00	plus 2.26%	683
1,084	2,700	9.06	plus 3.22%	1,084
2,700	4,200	61.10	plus 4.21%	2,700
4,200	5,211	124.25	plus 4.35%	4,200
5,211	6,910	168.23	plus 4.48%	5,211
6,910	–	244.35	plus 4.60%	6,910

Nebraska Income Tax Withholding Percentage Method Tables (continued)

(For Wages Paid on or After January 1, 2026)

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

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 858 — $0.00

Over -	*But not over -*			*of excess over -*
$ 858	1,678	0.00	plus 2.26%	858
1,678	5,453	18.53	plus 3.22%	1,678
5,453	7,903	140.09	plus 4.21%	5,453
7,903	10,033	243.24	plus 4.35%	7,903
10,033	18,843	335.90	plus 4.48%	10,033
18,843	–	730.59	plus 4.60%	18,843

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 2,048 — $0.00

Over -	*But not over -*			*of excess over -*
$ 2,048	3,253	0.00	plus 2.26%	2,048
3,253	8,100	27.23	plus 3.22%	3,253
8,100	12,600	183.30	plus 4.21%	8,100
12,600	15,633	372.75	plus 4.35%	12,600
15,633	20,730	504.69	plus 4.48%	15,633
20,730	–	733.04	plus 4.60%	20,730

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $1,715 — $0.00

Over -	*But not over -*			*of excess over*
$ 1,715	3,355	0.00	plus 2.26%	1,715
3,355	10,905	37.06	plus 3.22%	3,355
10,905	15,805	280.17	plus 4.21%	10,905
15,805	20,065	486.46	plus 4.35%	15,805
20,065	37,685	671.77	plus 4.48%	20,065
37,685	–	1,461.15	plus 4.60%	37,685

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 4,095 — $0.00

Over -	*But not over -*			*of excess over -*
$ 4,095	6,505	0.00	plus 2.26%	4,095
6,505	16,200	54.47	plus 3.22%	6,505
16,200	25,200	366.65	plus 4.21%	16,200
25,200	31,265	745.55	plus 4.35%	25,200
31,265	41,460	1,009.38	plus 4.48%	31,265
41,460	–	1,466.12	plus 4.60%	41,460

TABLE 7 - ANNUAL Payroll Period

a. SINGLE Person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 3,430 — $0.00

Over -	*But not over -*			*of excess over -*
$ 3,430	6,710	0.00	plus 2.26%	3,430
6,710	21,810	74.13	plus 3.22%	6,710
21,810	31,610	560.35	plus 4.21%	21,810
31,610	40,130	972.93	plus 4.35%	31,610
40,130	75,370	1,343.55	plus 4.48%	40,130
75,370	–	2,922.30	plus 4.60%	75,370

b. MARRIED Person - Including Surviving Spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 8,190 — $0.00

Over -	*But not over -*			*of excess over -*
$ 8,190	13,010	0.00	plus 2.26%	8,190
13,010	32,400	108.93	plus 3.22%	13,010
32,400	50,400	733.29	plus 4.21%	32,400
50,400	62,530	1,491.09	plus 4.35%	50,400
62,530	82,920	2,018.75	plus 4.48%	62,530
82,920	–	2,932.22	plus 4.60%	82,920

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person - Including Head of Household

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 13 — $0.00

Over -	*But not over -*			*of excess over -*
$ 13	26	0.00	plus 2.26%	13
26	84	0.29	plus 3.22%	26
84	122	2.16	plus 4.21%	84
122	154	3.76	plus 4.35%	122
154	290	5.15	plus 4.48%	154
290	–	11.24	plus 4.60%	290

b. MARRIED person - including surviving spouse

If the amount of wages is: / *The* ***Nebraska*** *income tax withheld is:*

Not over $ 32 — $0.00

Over -	*But not over -*			*of excess over -*
$ 32	50	0.00	plus 2.26%	32
50	125	0.41	plus 3.22%	50
125	194	2.83	plus 4.21%	125
194	241	5.73	plus 4.35%	194
241	319	7.77	plus 4.48%	241
319	–	11.26	plus 4.60%	319