

Wage and Investment Levels for 2016 Nebraska Advantage Act Applications

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Issue

What are the required wage and investment levels for Nebraska Advantage Act applications filed on or after January 1, 2016?

Conclusion

Beginning with applications filed on or after January 1, 2016, an applicant must meet the following minimum wage and investment requirements to qualify for benefits under the Nebraska Advantage Act:

- **Tier 1** applicants must meet an investment requirement of \$1 million, and an average annual wage requirement of \$24,711 for at least 10 new employees;
- **Tier 2** applicants must meet an investment requirement of \$3 million, and an average annual wage requirement of \$24,711 for 30 new employees;
- **Tier 2 large data center** applicants must meet an investment requirement of \$200 million in qualified property at the data center, and an average annual wage requirement of \$24,711 for 30 new employees at the data center;
- **Tier 3** applicants must meet an average annual wage requirement of \$24,711 for 30 new employees;
- **Tier 4** applicants must meet an investment requirement of \$12 million, and an average annual wage requirement of \$24,711 for 100 new employees;
- **Tier 5** applicants must meet an investment requirement of \$36 million;
- **Tier 5 renewable energy project** applicants must meet an investment requirement of \$20 million; and
- **Tier 6** applicants must meet an investment requirement of \$10 million and an employment requirement of 75 new employees; or an investment requirement of \$106 million and an employment requirement of 50 new employees. **Tier 6** applicants must also meet an average annual wage requirement of at least \$61,776. **Note:** Wage requirements may vary based upon the county or counties where the project is located. See the [attached table](#) for the required annual wages for each county.

Nebraska Advantage Act		
Tier	2015 Required Investment	2016 Required Investment
Tier 1	\$ 1 million	\$ 1 million
Tier 2	\$ 3 million	\$ 3 million
Tier 2 Large Data Center	\$ 203 million	\$200 million
Tier 4	\$ 12 million	\$ 12 million
Tier 5	\$ 37 million	\$ 36 million
Tier 5 Renewable Energy	\$ 20 million	\$ 20 million
Tier 6	\$ 11 million or \$111 million	\$ 10 million or \$106 million
Compensation Credit	2015 Required Annual Wage Level	2016 Required Annual Wage Level
3%	\$ 23,979	\$ 24,711
4%	\$ 29,974	\$ 30,888
5%	\$ 39,965	\$ 41,184
6%	\$ 49,956	\$ 51,480
10%	\$ 58,948*	\$ 61,776*

*Tier 6 only, state-wide average. Wage levels for each county are [available here](#).

Nebraska Advantage Rural Development Act	
2015 Required Wage Level	2016 Required Wage Level
\$12.33 per hour	\$12.86 per hour

Nebraska Advantage Microenterprise Tax Credit Act	
2015 Maximum Wage Paid	2016 Maximum Wage Paid
\$1,154 per week	\$1,188 per week

APPROVED:



Len Sloup
Acting Tax Commissioner

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Required Annual Wages by County for Tier 6 Applications Filed in 2012 through 2016

County	Required Annual Wages*				
	2012	2013	2014	2015	2016
Adams	\$63,960	\$65,248	\$67,350	\$67,672	\$69,964
Antelope	\$55,986	\$57,404	\$58,902	\$59,948	\$62,792
Arthur	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Banner	\$66,408	\$67,464	\$65,266	\$70,028	\$71,884
Blaine	\$55,986	\$58,186	\$58,902	\$59,948	\$69,684
Boone	\$56,960	\$59,258	\$61,138	\$63,504	\$65,330
Box Butte	\$60,490	\$63,942	\$63,920	\$66,004	\$67,648
Boyd	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Brown	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Buffalo	\$66,826	\$67,334	\$69,690	\$69,572	\$71,250
Burt	\$55,986	\$57,552	\$59,070	\$60,462	\$64,632
Butler	\$62,600	\$64,650	\$66,996	\$66,202	\$73,758
Cass	\$60,250	\$63,158	\$65,426	\$66,850	\$66,270
Cedar	\$56,522	\$60,758	\$62,438	\$62,340	\$64,186
Chase	\$59,234	\$62,440	\$63,888	\$65,502	\$67,676
Cherry	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Cheyenne	\$81,652	\$85,890	\$99,376	\$103,758	\$105,188
Clay	\$66,244	\$68,362	\$70,964	\$72,590	\$73,016
Colfax	\$63,774	\$64,930	\$66,738	\$70,162	\$69,722
Cuming	\$59,364	\$64,306	\$65,598	\$67,680	\$69,302
Custer	\$58,786	\$60,514	\$63,234	\$66,646	\$69,506
Dakota	\$70,126	\$69,882	\$70,344	\$72,854	\$77,464
Dawes	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Dawson	\$61,390	\$63,166	\$64,222	\$65,010	\$66,706
Deuel	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Dixon	\$58,482	\$57,404	\$58,902	\$61,064	\$69,004
Dodge	\$64,924	\$63,766	\$64,444	\$66,522	\$68,790
Douglas	\$86,416	\$88,082	\$90,104	\$91,490	\$93,580
Dundy	\$60,044	\$62,936	\$63,624	\$71,572	\$65,952
Fillmore	\$58,114	\$60,520	\$64,596	\$67,066	\$69,874
Franklin	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Frontier	\$55,986	\$57,404	\$58,902	\$59,948	\$62,820
Furnas	\$57,240	\$59,412	\$61,712	\$62,406	\$65,388
Gage	\$58,488	\$60,510	\$61,668	\$63,326	\$66,004
Garden	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Garfield	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Gosper	\$58,048	\$57,906	\$61,044	\$60,882	\$64,238
Grant	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Greeley	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Hall	\$66,188	\$67,368	\$68,362	\$69,572	\$72,424
Hamilton	\$65,626	\$66,490	\$69,592	\$72,338	\$73,934
Harlan	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Hayes	\$55,986	\$57,404	\$58,902	\$60,308	\$61,776
Hitchcock	\$68,042	\$67,314	\$66,306	\$68,512	\$72,716
Holt	\$55,986	\$58,162	\$60,260	\$62,268	\$66,296
Hooker	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Howard	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Jefferson	\$55,986	\$58,884	\$59,218	\$59,948	\$62,890
Johnson	\$63,692	\$61,108	\$63,952	\$63,850	\$66,132
Kearney	\$57,288	\$57,604	\$61,860	\$64,496	\$67,600
Keith	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Keya Paha	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Kimball	\$57,774	\$60,450	\$73,464	\$76,626	\$81,136
Knox	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Lancaster	\$74,470	\$76,500	\$78,310	\$79,102	\$81,218
Lincoln	\$63,226	\$65,560	\$67,492	\$67,772	\$70,494
Logan	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776

County	Required Annual Wages* (continued)				
	2012	2013	2014	2015	2016
Loup	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Madison	\$63,788	\$65,872	\$67,314	\$69,016	\$71,732
Mcperson	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Merrick	\$56,246	\$59,558	\$62,250	\$65,662	\$67,802
Morrill	\$59,854	\$62,818	\$63,492	\$68,020	\$67,196
Nance	\$55,986	\$59,224	\$60,962	\$62,232	\$64,126
Nemaha	\$87,626	\$93,370	\$93,728	\$94,232	\$94,484
Nuckolls	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Otoe	\$61,678	\$63,210	\$64,278	\$65,664	\$68,316
Pawnee	\$56,852	\$57,404	\$58,902	\$59,948	\$61,776
Perkins	\$65,930	\$68,210	\$70,394	\$73,638	\$74,530
Phelps	\$66,902	\$68,636	\$70,546	\$72,180	\$75,664
Pierce	\$55,986	\$57,868	\$60,504	\$61,630	\$65,292
Platte	\$67,612	\$69,810	\$70,622	\$72,490	\$75,730
Polk	\$55,986	\$57,404	\$60,672	\$61,528	\$63,276
Red Willow	\$58,504	\$61,312	\$63,054	\$63,564	\$65,568
Richardson	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Rock	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Saline	\$68,406	\$69,746	\$72,164	\$73,076	\$74,458
Sarpy	\$73,356	\$75,308	\$78,160	\$79,470	\$81,632
Saunders	\$55,992	\$57,810	\$60,570	\$62,110	\$64,544
Scotts Bluff	\$64,460	\$67,638	\$69,494	\$69,208	\$71,882
Seward	\$65,534	\$68,722	\$70,746	\$71,112	\$74,004
Sheridan	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Sherman	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Sioux	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Stanton	\$89,634	\$93,610	\$97,378	\$97,394	\$111,000
Thayer	\$61,056	\$64,966	\$69,754	\$72,300	\$71,382
Thomas	\$60,160	\$57,868	\$58,902	\$59,948	\$62,668
Thurston	\$71,042	\$74,770	\$76,636	\$76,728	\$79,784
Valley	\$55,986	\$57,404	\$58,902	\$59,948	\$61,880
Washington	\$88,244	\$93,524	\$96,098	\$101,238	\$97,684
Wayne	\$55,986	\$57,404	\$58,902	\$60,272	\$63,636
Webster	\$55,986	\$57,404	\$58,902	\$59,948	\$61,776
Wheeler	\$57,330	\$61,054	\$70,714	\$64,876	\$68,460
York	\$61,702	\$65,402	\$66,476	\$68,822	\$70,738

*The required compensation for a county is equal to the greater of: (a) 200% of the county average weekly wage; or (b) 150% of the state average weekly wage. If the project is located in more than one county, the higher county average weekly wage is used to determine the required compensation. See [Neb. Rev. Stat. § 77-5719.01](#).

Source: Historical Employment and Wages in Nebraska, Nebraska Department of Labor ([Neb. Rev. Stat. § 77-5712](#)).