

November 15, 2018

### Wage and Investment Levels for 2019 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, 2019?

#### Conclusion

Beginning with applications filed on or after January 1, 2019, 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 \$26,895 for at least 10 new employees;
- **Tier 2** applicants must meet an investment requirement of \$3 million, and an average annual wage requirement of \$26,895 for at least 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 \$26,895 for at least 30 new employees at the data center;
- **Tier 3** applicants must meet an average annual wage requirement of \$26,895 for at least 30 new employees;
- **Tier 4** applicants must meet an investment requirement of \$12 million, and an average annual wage requirement of \$26,895 for at least 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 at least 75 new employees; or an investment requirement of \$108 million and an employment requirement of at least 50 new employees. **Tier 6** applicants must also meet an average annual wage requirement of at least \$67,236. **Note:** Wage requirements may vary based upon the counties where the project is located. See the [attached table](#) for the required annual wages for each county.

<b>Nebraska Advantage Act</b>		
<b>Tier</b>	<b>2018 Required Investment</b>	<b>2019 Required Investment</b>
Tier 1	\$ 1 million	\$ 1 million
Tier 2	\$ 3 million	\$ 3 million
Tier 2 Large Data Center	\$ 200 million	\$ 200 million
Tier 4	\$ 11 million	\$ 12 million
Tier 5	\$ 35 million	\$ 36 million
Tier 5 Renewable Energy	\$ 20 million	\$ 20 million
Tier 6	\$ 10 million or \$103 million	\$ 10 million or \$108 million
<b>Compensation Credit</b>	<b>2018 Required Annual Wage Level</b>	<b>2019 Required Annual Wage Level</b>
3%	\$ 26,146	\$ 26,895
4%	\$ 32,682	\$ 33,618
5%	\$ 43,576	\$ 44,824
6%	\$ 54,470	\$ 56,030
10%	\$ 65,364*	\$ 67,236*

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

<b>Nebraska Advantage Rural Development Act</b>	
<b>2018 Required Wage Level</b>	<b>2019 Required Wage Level</b>
\$13.51 per hour	\$14.00 per hour

<b>Nebraska Advantage Microenterprise Tax Credit Act</b>	
<b>2018 Maximum Wage Paid</b>	<b>2019 Maximum Wage Paid</b>
\$1,257 per week	\$1,293 per week

APPROVED:



Tony Fulton  
 Tax Commissioner  
 November 15, 2018

## Required Annual Wages by County for Tier 6 Applications Filed in 2013 through 2019

County	Required Annual Wages*						
	2013	2014	2015	2016	2017	2018	2019
Adams	\$65,248	\$67,350	\$67,672	\$69,964	\$71,722	\$73,232	\$76,032
Antelope	\$57,404	\$58,902	\$59,948	\$62,792	\$64,966	\$66,194	\$70,264
Arthur	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Banner	\$67,464	\$65,266	\$70,028	\$71,884	\$74,210	\$69,138	\$72,330
Blaine	\$58,186	\$58,902	\$59,948	\$69,684	\$64,272	\$65,884	\$70,542
Boone	\$59,258	\$61,138	\$63,504	\$65,330	\$66,680	\$68,994	\$71,806
Box Butte	\$63,942	\$63,920	\$66,004	\$67,648	\$69,012	\$68,870	\$72,306
Boyd	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Brown	\$57,404	\$58,902	\$59,948	\$61,776	\$64,362	\$66,178	\$67,236
Buffalo	\$67,334	\$69,690	\$69,572	\$71,250	\$75,036	\$75,464	\$78,126
Burt	\$57,552	\$59,070	\$60,462	\$64,632	\$66,886	\$67,460	\$69,968
Butler	\$64,650	\$66,996	\$66,202	\$73,758	\$76,332	\$76,156	\$76,006
Cass	\$63,158	\$65,426	\$66,850	\$66,270	\$70,000	\$71,984	\$74,316
Cedar	\$60,758	\$62,438	\$62,340	\$64,186	\$66,100	\$67,422	\$69,664
Chase	\$62,440	\$63,888	\$65,502	\$67,676	\$68,022	\$69,308	\$71,148
Cherry	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Cheyenne	\$85,890	\$99,376	\$103,758	\$105,188	\$100,482	\$101,286	\$124,894
Clay	\$68,362	\$70,964	\$72,590	\$73,016	\$74,882	\$80,594	\$81,712
Colfax	\$64,930	\$66,738	\$70,162	\$69,722	\$73,156	\$83,116	\$82,152
Cuming	\$64,306	\$65,598	\$67,680	\$69,302	\$72,836	\$74,640	\$76,004
Custer	\$60,514	\$63,234	\$66,646	\$69,506	\$71,806	\$71,322	\$73,392
Dakota	\$69,882	\$70,344	\$72,854	\$77,464	\$77,698	\$82,726	\$87,438
Dawes	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Dawson	\$63,166	\$64,222	\$65,010	\$66,706	\$69,056	\$71,554	\$75,214
Deuel	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Dixon	\$57,404	\$58,902	\$61,064	\$69,004	\$64,918	\$68,030	\$69,146
Dodge	\$63,766	\$64,444	\$66,522	\$68,790	\$71,144	\$72,976	\$75,118
Douglas	\$88,082	\$90,104	\$91,490	\$93,580	\$98,184	\$99,444	\$101,666
Dundy	\$62,936	\$63,624	\$71,572	\$65,952	\$72,512	\$71,278	\$73,352
Fillmore	\$60,520	\$64,596	\$67,066	\$69,874	\$72,872	\$75,264	\$77,952
Franklin	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Frontier	\$57,404	\$58,902	\$59,948	\$62,820	\$65,816	\$65,698	\$68,178
Furnas	\$59,412	\$61,712	\$62,406	\$65,388	\$66,310	\$68,488	\$69,174
Gage	\$60,510	\$61,668	\$63,326	\$66,004	\$67,982	\$69,426	\$71,296
Garden	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,460
Garfield	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Gosper	\$57,906	\$61,044	\$60,882	\$64,238	\$66,016	\$67,378	\$69,656
Grant	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Greeley	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Hall	\$67,368	\$68,362	\$69,572	\$72,424	\$74,662	\$75,720	\$78,096
Hamilton	\$66,490	\$69,592	\$72,338	\$73,934	\$78,276	\$84,914	\$86,118
Harlan	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Hayes	\$57,404	\$58,902	\$60,308	\$61,776	\$64,272	\$65,364	\$67,236
Hitchcock	\$67,314	\$66,306	\$68,512	\$72,716	\$76,464	\$76,376	\$69,254
Holt	\$58,162	\$60,260	\$62,268	\$66,296	\$66,456	\$68,136	\$70,890
Hooker	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Howard	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Jefferson	\$58,884	\$59,218	\$59,948	\$62,890	\$66,570	\$67,398	\$69,712
Johnson	\$61,108	\$63,952	\$63,850	\$66,132	\$70,790	\$73,126	\$76,070
Kearney	\$57,604	\$61,860	\$64,496	\$67,600	\$69,234	\$70,480	\$73,022
Keith	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,912	\$67,236
Keya Paha	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Kimball	\$60,450	\$73,464	\$76,626	\$81,136	\$80,864	\$71,326	\$72,660
Knox	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Lancaster	\$76,500	\$78,310	\$79,102	\$81,218	\$83,826	\$85,426	\$88,090
Lincoln	\$65,560	\$67,492	\$67,772	\$70,494	\$73,486	\$75,082	\$76,888
Logan	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236

County	Required Annual Wages* (continued)						
	2013	2014	2015	2016	2017	2018	2019
Loup	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Madison	\$65,872	\$67,314	\$69,016	\$71,732	\$74,566	\$75,966	\$78,784
Mcperson	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Merrick	\$59,558	\$62,250	\$65,662	\$67,802	\$71,558	\$72,760	\$74,886
Morrill	\$62,818	\$63,492	\$68,020	\$67,196	\$71,724	\$71,838	\$71,306
Nance	\$59,224	\$60,962	\$62,232	\$64,126	\$64,448	\$65,968	\$68,804
Nemaha	\$93,370	\$93,728	\$94,232	\$94,484	\$94,334	\$100,240	\$101,046
Nuckolls	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Otoe	\$63,210	\$64,278	\$65,664	\$68,316	\$71,276	\$72,208	\$74,784
Pawnee	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$68,618
Perkins	\$68,210	\$70,394	\$73,638	\$74,530	\$78,466	\$79,568	\$80,892
Phelps	\$68,636	\$70,546	\$72,180	\$75,664	\$78,092	\$79,482	\$81,900
Pierce	\$57,868	\$60,504	\$61,630	\$65,292	\$67,864	\$68,172	\$68,550
Platte	\$69,810	\$70,622	\$72,490	\$75,730	\$79,218	\$80,946	\$83,364
Polk	\$57,404	\$60,672	\$61,528	\$63,276	\$66,346	\$67,616	\$69,944
Red Willow	\$61,312	\$63,054	\$63,564	\$65,568	\$67,474	\$68,482	\$71,642
Richardson	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Rock	\$57,404	\$58,902	\$59,948	\$61,776	\$66,188	\$66,474	\$69,458
Saline	\$69,746	\$72,164	\$73,076	\$74,458	\$78,256	\$80,036	\$81,994
Sarpy	\$75,308	\$78,160	\$79,470	\$81,632	\$84,852	\$87,138	\$89,854
Saunders	\$57,810	\$60,570	\$62,110	\$64,544	\$67,370	\$69,058	\$71,472
Scotts Bluff	\$67,638	\$69,494	\$69,208	\$71,882	\$73,186	\$75,338	\$75,994
Seward	\$68,722	\$70,746	\$71,112	\$74,004	\$74,962	\$76,782	\$79,470
Sheridan	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Sherman	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Sioux	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Stanton	\$93,610	\$97,378	\$97,394	\$111,000	\$105,676	\$111,366	\$119,894
Thayer	\$64,966	\$69,754	\$72,300	\$71,382	\$70,612	\$70,574	\$72,522
Thomas	\$57,868	\$58,902	\$59,948	\$62,668	\$64,272	\$65,364	\$67,236
Thurston	\$74,770	\$76,636	\$76,728	\$79,784	\$86,742	\$81,904	\$82,652
Valley	\$57,404	\$58,902	\$59,948	\$61,880	\$64,436	\$66,002	\$67,536
Washington	\$93,524	\$96,098	\$101,238	\$97,684	\$104,856	\$101,756	\$101,564
Wayne	\$57,404	\$58,902	\$60,272	\$63,636	\$67,880	\$69,588	\$71,354
Webster	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236
Wheeler	\$61,054	\$70,714	\$64,876	\$68,460	\$66,762	\$67,532	\$67,236
York	\$65,402	\$66,476	\$68,822	\$70,738	\$72,544	\$73,074	\$74,454

\*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.  
See [Neb. Rev. Stat. § 77-5712](#).