

**Nebraska Income Tax Withholding on Wages,  
Pensions and Annuities, and Gambling Winnings  
Paid on or after January 1, 2024**

**2024  
Nebraska  
Circular EN**

This Circular EN replaces the  
2023 Circular EN

**NEBRASKA**

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DEPARTMENT OF REVENUE

# Notice to Employers

## Important Information for Nebraska Income Tax Withholding

**Electronic Filing and Payment Mandates.** Payments for income tax withholding must be made electronically if the total payments made in any prior year exceeded \$5,000. Employers with more than 50 wage and tax statements (W-2, W-2G, 1099-R, 1099-MISC and 1099-NEC) must file those statements electronically. All other employers are encouraged to electronically pay the income tax withholding; and e-file the Forms W-3N and the wage and tax statements. All other employers are encouraged to electronically pay the income tax withholding; and e-file the Forms W-3N and the wage and tax statements.

**Example.** An employer makes income tax withholding payments exceeding \$5,000 in 2022. Beginning July 1, 2023 and subsequent years, the employer must make all income tax withholding tax payments electronically.

All employers, even those who have not made payments that exceed the threshold of \$5,000, are strongly encouraged to e-file and make income tax withholding payments electronically.

**Special Income Tax Withholding Procedures.** Every employer with more than 24 employees must withhold at least 1.5% of each employee's taxable wages. A lesser amount may be withheld if the employee provides documentation justifying a lesser amount. Documentation may include:

- Verification of children/dependents;
- Marital status; and/or
- The amount of itemized deductions.

See additional information on page 8.

# Table of Contents – 2024 Circular EN

- Calendar ..... [4](#)
- Reminders ..... [4](#)
- Instructions
  - Purpose..... [5](#)
  - Taxpayer Assistance ..... [5](#)
  - Are You Required to Withhold Income Tax?..... [5](#)
  - Income Tax Withholding Certificate..... [5](#)
  - Gambling Winnings..... [5](#)
  - Pensions and Annuities..... [5](#)
  - Amounts Not Subject to Nebraska Income Tax Withholding ..... [5](#)
  - Payroll Period..... [5](#)
  - Income Tax Withholding from Employees ..... [5](#)
  - Exempt Employees ..... [5](#)
  - Nonresident Employees ..... [6](#)
  - Nonresidents Performing Personal Services..... [6](#)
  - Filing and Payment Requirements:
    - Quarterly Return ..... [6](#)
    - Monthly Deposits..... [6](#)
    - Monthly Deposit Filing ..... [6](#)
    - Annual Filers..... [6](#)
    - Annual Reconciliation of Income Tax Withheld ..... [6](#)
    - Electronic Payments ..... [7](#)
    - Electronic Filing ..... [7](#)
    - Preidentified Return..... [7](#)
  - Where to File ..... [8](#)
  - Taxable Wages..... [8](#)
  - Determining Income Tax Withholding..... [8](#)
    - Percentage Method..... [8](#)
    - Wage Bracket Method..... [8](#)
  - Adjusting the Wage Bracket Income Tax Withholding For Taxpayers With More Than 10 Income Tax Withholding Allowances..... [9](#)
  - Bonuses, Supplemental Wages, and Taxable Awards ..... [9](#)
  - Gambling Winnings from Nebraska Sources..... [9](#)
  - Pensions and Annuities..... [9](#)
    - Nonperiodic payments or eligible rollover distributions ..... [9](#)
  - Construction Contractors..... [9](#)
  - Income Tax Withholding from Nonresidents on Payments not Subject to Federal Income Tax Withholding..... [9](#)
    - Personal services withholding excludes ..... [10](#)
    - Who Must Withhold..... [10](#)
    - Form W-4NA..... [10](#)
    - Determine the Income Tax Withholding Amount..... [10](#)
    - Payments to a Corporation, Partnership, or LLC for Personal Services..... [10](#)
- Nebraska Income Tax Withholding Percentage Method Tables (Tables 1-8) ..... [12](#)
- Nebraska Income Tax Withholding Wage Bracket Tables
  - Single Persons— Weekly ..... [14](#)
  - Married Persons— Weekly ..... [16](#)
  - Single Persons— Biweekly ..... [18](#)
  - Married Persons— Biweekly..... [20](#)
  - Single Persons— Semimonthly ..... [22](#)
  - Married Persons— Semimonthly ..... [24](#)
  - Single Persons— Monthly ..... [26](#)
  - Married Persons— Monthly ..... [28](#)
  - Single Persons— Daily ..... [30](#)
  - Married Persons— Daily ..... [31](#)

# Calendar

## for Filing Nebraska Income Tax Withholding Forms

**Monthly – 15th.** [Nebraska Monthly Income Tax Withholding Deposit, Form 501N](#), is due on the 15th day of the following month for those who withhold more than \$500 in either of the first two months of the quarter (not filed in January, April, July, or October).

**January 31.** The [Nebraska Reconciliation of Income Tax Withheld, Form W-3N](#), and state copies of the Federal Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC provided to the employee or payee must be filed by this date.

**January 31.** The Federal Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC reporting the amounts paid and income taxes withheld in the preceding year must be delivered to the employee or payee.

**April 30, July 31, and October 31.** The [Nebraska Income Tax Withholding Return, Form 941N](#), must be filed for the previous calendar quarter.

**January 31.** The Form 941N for the fourth calendar quarter must be filed. **Annual filers must file the Form 941N for the previous calendar year's income tax withholding.**

## Reminders

**Online Filing of Forms 941N and W-3N is Available.** This e-filing option is easy to use and is open to all filers. See [revenue.nebraska.gov](http://revenue.nebraska.gov) and under “Businesses” or “For Businesses” click on “File/Pay your Return”.

**When Paying Wages.** Employers paying employee wages for services performed in Nebraska subject to income tax withholding must be licensed. They must withhold an amount from the wages paid for the Nebraska individual income tax. If the employee is working in more than one state, the employer may be required to withhold individual income taxes for more than one state for the same employee. Consult the [Nebraska Income Tax Withholding Regulations](#).

**Number of Withholding Allowances.** The number of Nebraska allowances is determined by the employee completing the [Employee's Nebraska Withholding Allowance Certificate, Form W-4N](#).

**Additional State Income Tax Withholding.** An employee must complete a Nebraska Form W-4N to request additional state income tax withholding from their paychecks.

**Internal Revenue Service Publication 15 (Circular E), Required.** The Nebraska Circular EN does not include all of the information contained in the Federal Publication 15 (Circular E), Employer's Tax Guide. A copy of that publication is available at [irs.gov](http://irs.gov).

**State Income Tax Withholding on Pensions and Annuities.** The state income tax withholding provisions extend to certain pension and annuity payments made to Nebraska residents. See [page 9](#).

**Nonresident Income Tax Withholding.** Payments to nonresidents performing personal services in Nebraska may be subject to Nebraska income tax withholding. This is the case whether or not the payments are subject to federal income tax withholding. For more information, see the section entitled “Income Tax Withholding From Nonresidents on Payments Not Subject to Federal Income Tax Withholding” on [page 9](#).

**Electronic Funds Transfer (EFT).** Payments made by EFT eliminate the need for filing a Nebraska Monthly Income Tax Withholding Deposit, Form 501N.

**Nebraska ID Number.** Employers are required to list their Nebraska ID number on each Federal Form W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, and any other documents showing the Nebraska income tax withholding they issue.

# Circular EN Instructions

**Purpose.** The Circular EN explains the responsibility you have as an employer to withhold, report, and remit Nebraska income tax. The Circular EN explains the forms you must give your employees, the forms your employees must give you, and the forms you must submit to DOR.

The Circular EN also includes the percentage method tables and the tax table brackets used to calculate Nebraska taxes for income tax withholding from each employee for wages paid on or after **January 1, 2024**.

**Taxpayer Assistance.** The Lincoln office is open from 7:30 a.m. until 5:00 p.m., Monday through Friday. Call Taxpayer Assistance at 800-742-7474 (NE and IA), or 402-471-5729. Visit DOR's [website](#) for additional information.

**Are You Required to Withhold Income Tax?** If you have an office or conduct business in Nebraska and are considered an employer for federal purposes, you must withhold income taxes for Nebraska. This includes payments made to all employees, including nonresidents, for services performed in this state.

If you pay a nonresident of Nebraska for personal services performed in Nebraska, even when the person is not your employee, and the payment is not subject to federal income tax withholding, you may still be required to withhold income tax for Nebraska. See the instructions on [page 9, Income Tax Withholding from Nonresidents on Payments Not Subject to Federal Income Tax Withholding](#).

If you pay a construction contractor or construction subcontractor see the instructions on [page 9](#) for construction contractors.

**Income Tax Withholding Certificate.** You must complete a [Nebraska Tax Application, Form 20](#), to apply for an income tax withholding certificate. There is no fee for this certificate.

**Multiple locations.** An employer with more than one location or accounting office may file deposits and returns for all locations, or for a region, separate location, or district.

**Taxable wages.** All amounts determined to be wages and subject to federal income tax withholding are also wages for Nebraska purposes. They are subject to Nebraska income tax withholding if the wages were paid for services performed in this state.

**Cancelling the income tax withholding certificate.** If you are no longer making payments subject to Nebraska income tax withholding, the income tax withholding certificate can be cancelled. This is done by checking the box below the name and location address on the paper [Nebraska Income Tax Withholding Return, Form 941N](#) or when the Form 941N is e-filed. The income tax withholding certificate can also be cancelled by filing a [Nebraska Change Request, Form 22](#).

**Gambling Winnings.** Certain gambling winnings that are subject to federal income tax withholding are subject to Nebraska income tax withholding. See [page 9](#).

**Pensions and Annuities.** If the recipient requests withholding for federal income tax from pension and annuity payments, the recipient may also have Nebraska income tax withheld.

**Amounts Not Subject to Nebraska Income Tax Withholding.** Backup withholding on interest and dividends is not required for Nebraska income tax withholding purposes.

**Payroll Period.** The payroll period for Nebraska purposes is the same period used for federal income tax withholding.

**Income Tax Withholding From Employees.** Employees are required to complete the Nebraska Form W-4N for every Federal Form W-4 completed on or after January 1, 2020. Employees who have completed a Federal Form W-4 prior to January 1, 2020, are not required to submit a Nebraska Form W-4N and employers will continue to use the Federal Form W-4 on file for Nebraska withholding purposes.

**The same marital status and number of income tax withholding allowances claimed for federal purposes must be used for Nebraska if the Federal Form W-4 was completed prior to January 1, 2020.** If a Federal Form W-4 was completed on or after January 1, 2020, the employee must complete the Nebraska Form W-4N to determine the number of income tax withholding allowances because the Nebraska law allows individuals to claim personal exemption credits. If an employee completed a Federal Form W-4 on or after January 1, 2020 but did not complete a Nebraska Form W-4N, the employer must withhold as if the employee was single and claimed no withholding allowances regardless of marital status.

An employee may request that an additional Nebraska income tax withholding amount be withheld by the employer by completing a Nebraska Form W-4N.

**Exempt Employees.** Employees claiming exemption from Nebraska income tax withholding because they did not have a Nebraska liability last year and expect none this year, must complete a new Nebraska Form W-4N by February 15 each year. An exemption is good for only one year.

**Caution:** This may be overruled by the special income tax withholding requirement (see [page 2](#)). If the IRS requires withholding for an individual who has previously claimed exemption from income tax withholding, that individual is also subject to Nebraska income tax withholding.

**Nonresident Employees.** Nebraska employers must review their payroll systems for income tax withholding purposes for employees working at a location that is in a different state to assure compliance with Nebraska requirements in 316 Neb. Admin. Code, [Ch. 21](#) and [Ch. 22](#), § 003.

A [Nebraska Nonresident Employee Certificate for Allocation of Income Tax Withholding, Form 9N](#), may be filed with the employer by any nonresident employee who is working for an employer in both Nebraska and other states. The form is used to designate the percentage of the wages subject to income tax withholding for Nebraska purposes. A nonresident working 100% of the time in Nebraska will not complete a Form 9N.

The employer first calculates the income tax withholding for a nonresident on the total wages paid using either the percentage method or the wage bracket method. After determining what the income tax withholding on the total is, the employer multiplies the amount calculated by the percentage subject to income tax withholding shown on the Form 9N. The result is the amount of income tax withheld for the nonresident.

The percentage of compensation subject to withholding stated on the Form 9N is used only for the purpose of withholding the expected Nebraska individual income tax liability. **The percentage used for income tax withholding purposes does not determine the wage amount that must be included on the Form W-2 as Nebraska wages.**

A nonresident servicemember spouse making the election to claim the non-Nebraska military servicemember's state of legal residence for tax purposes, must complete a Form 9N so that their employer does not withhold Nebraska income tax on the wages.

**Nonresidents Performing Personal Services.** A nonresident who performs personal services substantially within Nebraska who is not subject to federal income tax withholding may still be subject to Nebraska income tax withholding. There are special rates and methods for this income tax withholding.

Income tax withholding is required when a payor maintaining an office or transacting business in Nebraska makes payments to any nonresident individual, partnership, corporation, or LLC of more than \$600 for performing personal services. Income tax withholding is also required when a payor makes payments of more than \$5,000 to a nonresident performing personal services in Nebraska. See the instructions and rates on [page 10](#).

### **Filing and Payment Requirements**

**Quarterly Return.** Every employer maintaining an office or transacting business in Nebraska, and making payments to employees, is required to file the [Nebraska Income Tax Withholding Return, Form 941N](#), unless licensed as an annual filer.

**Form 941N is filed whether or not there were payments made during the quarter that were subject to Nebraska income tax withholding. The Form 941N is due on or before the last day of the month following the end of the quarter. The Form 941N may be e-filed using DOR's free Form 941N filing program.**

**Monthly Deposits.** The amount of income taxes withheld determines the frequency of deposits.

**Deposit for the first month of the quarter.** An employer must make a deposit if more than \$500 was withheld in this period.

**Deposit for the second month of the quarter.** An employer must make a deposit if more than \$500 was withheld in either this period or in the first month of the quarter.

Deposits are required to be made on or before the 15th day of the month following the calendar month the income taxes were withheld.

**Monthly Deposit Filing.** DOR no longer mails Nebraska Monthly Income Tax Withholding Deposit, Forms 501N, to employers. Most taxpayers required to make monthly withholding deposits have been mandated to submit their payments via EFT. The Form 501N is a transmittal document used for making a withholding deposit by check in the first and second months of a quarter and should not be used when making deposits electronically.

Payments can be made using DOR's e-pay system, or by using Tele-pay. Payment options and descriptions are available on our [website](#). If you are not mandated to make payments electronically, Form 501N can be printed from our website at [revenue.nebraska.gov](http://revenue.nebraska.gov).

**Annual Filers.** Employers who have been licensed to file on an annual basis will file a single Form 941N for the entire calendar year. This return is due on or before January 31 of the following year. **The Form 941N may be e-filed using DOR's Form 941N free filing program.** Quarterly returns will not be sent for the first three quarters of the year.

**Annual Reconciliation of Income Tax Withheld.** A [Nebraska Reconciliation of Income Tax Withheld, Form W-3N](#), is due on or before January 31 of the following year. It is filed separately from Form 941N. The Form W-3N may be

e-filed using DOR's Form W-3N free filing program. DOR will no longer mail the Form W-3N to employers who have previously e-filed the Form W-3N or employers who are required to electronically pay the income tax withholding.

**Nebraska copies of the following forms (for each employee or payee receiving wages or having income tax withheld) are due January 31 after the close of the tax year:**

- Wage and Tax Statements, Federal Forms W-2;
- Certain Gambling Winnings, Federal Forms W-2G;
- Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., Federal Forms 1099-R;
- Miscellaneous Income, Federal Forms 1099-MISC;
- Nonemployee Compensation, Federal Forms 1099-NEC; and
- Informational forms that do not have Nebraska income tax withheld are not required to be submitted but DOR encourages the forms to be submitted.

**An employer who is filing more than 50 Forms W-2, W-2G, 1099-R, 1099-MISC, and/or 1099-NEC with Nebraska income tax withholding amounts for a tax year must file the forms electronically.**

**Electronic Payments.** All of the payment options identified below satisfy the electronic payment requirement for entities that are required to make their payments (tax, penalty, and interest) electronically. All taxpayers are encouraged to make their payments electronically.

**Electronic Payment Options:**

- **Electronic Funds Withdrawal (EFW).** With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.
- **Nebraska e-pay.** Nebraska e-pay is DOR's web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.
- **ACH Credit.** You (or your bank) create an electronic file in the appropriate ACH file format. It is submitted to the Federal Reserve and instructs your bank to "credit" the state's bank account.
- **Nebraska Tele-pay.** Nebraska Tele-pay is DOR's phone-based electronic payment system. Call 800-232-0057, enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive a confirmation number at the end of your call.
- **Credit Card.** Secure credit card payments can be initiated through ACI Payments, Inc. at [www.acipayonline.com](http://www.acipayonline.com); or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee is charged to the card you use. This fee is paid to the credit card vendor, not the State, and will appear on your credit card statement separately from the payment made to DOR. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

**Cancel a Payment.** To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact ACI Payments, Inc.

**Electronic Filing.** Any taxpayer mandated to make the income tax withholding payments electronically DOR will not mail Form 941N or W-3N to anyone required to pay electronically, or to anyone who has e-filed Form 941N or W-3N in the past. DOR encourages all employers to file and pay electronically.

**Preidentified Return.** A preidentified return is a return that is mailed to you by DOR. This return should be used only by the taxpayer whose name is printed on it. Do not file returns that are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, visit DOR's website to print a Form 941N. Complete the ID number, tax period, name, and address information.

**E-Filing Income Tax Withholding Documents.** DOR offers a free e-filing program to upload Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC on its website. While all taxpayers are encouraged to e-file these forms, employers filing more than 50 Forms W-2, W-2G, 1099-R, 1099-MISC, and/or 1099-NEC for any year **must** e-file these forms. Employers filing more than 50 forms may be assessed a penalty of \$2 per form, up to \$2,000, for not e-filing all federal withholding forms before the due date of the W-3N.

The e-filed forms must meet the specifications in the information guides [Nebraska Computer Reporting Procedure for 1099s, 21CM](#) and [Nebraska Computer Reporting Procedure, 21EFW2](#). The Nebraska guidelines are used in combination with the federal guidelines in the Internal Revenue Service Publication 1220 and Social Security Administration’s Publication 42-007 for e-filing these forms. Follow the same formatting in the Nebraska Computer Reporting Procedure for 1099s, 21CM for submitting informational forms such as Forms 1099-K without Nebraska income tax withholding.

**Where to File.** All returns must be e-filed or sent to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Payment of taxes withheld must also be mailed to the same address or made electronically. See Electronic Payments above.

Federal forms can either be obtained from the IRS or from commercial distributors.

**Taxable Wages.** Nebraska taxable wages are equal to federal taxable wages.

**Determining Income Tax Withholding.** There are several ways to determine income tax withholding. You can use the Nebraska percentage method or the Nebraska wage bracket method, regardless of the method used to determine federal income tax withholding.

If you determine federal withholding using any of the following methods, the same method of determining income tax withholding can be used for Nebraska. The methods that can be used are:

- Annualized wages;
- Average estimated wages;
- Cumulative wages; and
- Part-year employment.

**If you do not use one of these methods for federal income tax withholding, either the percentage method or the wage bracket method must be used for Nebraska.**

**Percentage Method.** If you do not want to use the wage bracket tables to determine income tax withholding, or if the amount of wages paid is more than the amounts included on the wage bracket tables, you can use the percentage method. To use the percentage method, start with the taxable wage amount for the payroll period. Subtract the value of any income tax withholding allowances using the table below. Deduct the result from the taxable wages before using the percentage method tables on pages [11](#) and [12](#).

If this calculation is less than 1.5% of the taxable wage amount, adjust the income tax withholding to be at least 50% or more of the income tax withholding for a single employee with one income tax withholding allowance, or for a married employee with two allowances. **These amounts meet the minimum income tax withholding requirement and may be used by the employer to determine an acceptable employee’s state income tax withholding amount.**

Find the amount of income tax to withhold in the following manner:

<b>Income Tax Withholding–Percentage Method Withholding Allowance Table Effective January 1, 2024</b>	
Payroll Period	Value of One Income Tax Withholding Allowance
Daily or Miscellaneous.....	\$ 8.65
Weekly.....	43.27
Biweekly.....	86.54
Semimonthly.....	93.75
Monthly.....	187.50
Quarterly.....	562.50
Semiannually.....	1,125.00
Annually.....	2,250.00

1. Multiply one income tax withholding allowance for the appropriate payroll period from the table above by the number of allowances claimed by the employee.
2. Subtract that amount from the employee’s taxable wages **before** using the percentage method tables.
3. Determine the employee’s income tax withholding using the appropriate table on pages [11](#) or [12](#). Use the payroll period and the marital status of the employee.

**Wage Bracket Method.** The Nebraska Income Tax Withholding Wage Bracket Tables in this Circular EN (beginning on page 13) shades the income tax withholding amounts that do not meet the 1.5% special income tax withholding requirement.



- The non-shaded area shows income tax withholding amounts that meet the special 1.5% withholding requirement. The non-shaded amounts are either 1.5% of the employee's taxable wage for the mid-point of the wage bracket or at least 50% of the income tax withholding for a single employee with one income tax withholding allowance, or for a married employee with two allowances. **The non-shaded amounts meet the minimum income tax withholding requirement and may be used by the employer to determine an employee's state income tax withholding.**
- The shaded area indicates income tax withholding amounts that do not meet the minimum requirement. These amounts should not be used unless the employer receives documentation from the employee substantiating the need for the lower income tax withholding amount. Without documentation, the employee's income tax withholding must be set at a level within the non-shaded area of the income tax withholding tables.

When using the wage bracket method, use the proper table from pages [13](#) through [30](#), for the employee's marital status and your payroll period. Next, find the correct amount of income tax to withhold using the wage amount and the appropriate number of income tax withholding allowances claimed. If the employee claims more than ten allowances, the tax must be determined using an adjusted wage amount.

**Adjusting the Wage Bracket Income Tax Withholding for Taxpayers With More Than 10 Income Tax Withholding Allowances.** The wage bracket tables include up to ten allowances. To adapt the table for more than ten allowances:

1. Multiply the number of income tax withholding allowances claimed over ten by the income tax withholding allowance value for the payroll period used in the income tax withholding allowance table.
2. Subtract the result from the employee's wages.
3. For this amount, find and withhold the tax in the column for ten allowances.

This calculation will be used whenever the same method is used for the federal income tax withholding.

**Bonuses, Supplemental Wages, and Taxable Awards.** If supplemental wages (bonuses, commissions, overtime pay, severance pay associated with Nebraska employment, and sales awards) are paid at the same time as regular wages, the income tax withheld is determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the income tax withholding by adding the supplemental wages either to the regular wages for the current payroll period, or to the regular wages for the last preceding payroll period within the same calendar year. The employer may also elect to withhold income tax on the supplemental wages by using a flat 5% withholding rate.

**Gambling Winnings From Nebraska Sources.** There is a flat Nebraska income tax withholding rate of 5% of the winnings in Nebraska that are subject to federal income tax withholding. The amount of income tax withheld must be reported on Federal Form W-2G. Form W-2G is also used when income tax withholding is not required, but income is being reported. The payor must furnish a Form W-2G if the recipient receives any Nebraska Lottery or other gambling winnings received in Nebraska subject to federal income tax withholding.

**Pensions and Annuities.** For periodic payments of employer-provided pensions and annuities, the income tax withholding is determined in the same manner as income tax withholding from wages. Payors must use the same number of allowances and the marital status as claimed by the payee on the Federal Form W-4P, Withholding Certificate for Pension or Annuity Payments, filed with the payor if the Federal Form W-4P was completed prior to January 1, 2022. If the payee completes a Federal Form W-4P on or after January 1, 2022, a Nebraska Form W-4N must be completed for Nebraska income tax withholding purposes.

Use the payroll period in the **Nebraska Circular EN** that corresponds with the type of periodic payment (monthly or quarterly), together with the applicable income tax withholding allowances and marital status to compute the amount to withhold for Nebraska income tax withholding purposes.

**Nonperiodic payments or eligible rollover distributions** subject to either the 10% or 20% federal income tax withholding rate will be withheld at a rate of 5% of the distribution for state income tax withholding purposes. A taxpayer may request to have additional state income tax withheld by completing a Nebraska Form W-4N.

Payees choosing to **not** have federal income tax withheld are not required to have state income tax withheld. Alternatively, a taxpayer may request to have state income tax withheld by completing a Nebraska Form W-4N.

Premature distributions from an IRA are not subject to Nebraska income tax withholding.

**Construction Contractors.** Contractors providing construction services in Nebraska must be registered on the [Nebraska Contractor Database](#). The database is maintained by the [Nebraska Department of Labor](#). A construction contractor that is not registered on the database is subject to 5% income tax withholding on payments received from another contractor. **If a contractor is subject to the 5% income tax withholding, it will not be subject to nonresident personal services income tax withholding.** However, if the contractor is not hired for construction services and is a nonresident, the payments to the contractor would be subject to nonresident personal services income tax withholding.

**Income Tax Withholding from Nonresidents on Payments Not Subject to Federal Income Tax Withholding.** A nonresident of Nebraska who performs personal services substantially within Nebraska and who is not subject to federal income tax withholding may still be subject to Nebraska income tax withholding.

Some persons performing personal services that require Nebraska income tax withholding include:

- Consultants;
- Corporate board directors;
- Entertainers;
- Athletes;
- Performers;
- Public speakers;
- Those providing professional services; or
- Non-construction contractors

Income tax withholding is not required from payments to nonresident aliens providing personal services who are citizens of a country that has a tax treaty with the United States. The nonresident alien must provide the payor a statement regarding the tax exempt status of the income earned.

**Personal services withholding excludes** services performed when capital furnished by the nonresident is a material income-producing factor. Capital is considered a material income-producing factor whenever the value of the use of capital, or the value of capital furnished, exceeds 50% of the amount of payment. For additional information, see the [Income Tax Withholding for Nonresident Individuals Performing Personal Services in Nebraska](#) information guide.

**Who Must Withhold.** Any person paying a nonresident for services substantially performed in Nebraska may be required to withhold Nebraska income tax. A payor must withhold income tax if the payee is not an employee; the payment is not subject to federal income tax withholding; and the payor is either: (1) maintaining an office or transacting business within Nebraska and making a payment or payments of more than \$600; or (2) making payments in excess of \$5,000. Payors may be relieved of the income tax withholding requirement if the payor and payee complete a [Nonresident Individuals Performing Personal Services in Nebraska, Form W-4NB](#).

**Form W-4NA.** Cooperation between the payor and payee is necessary to properly complete the [Nebraska Withholding Certificate for Nonresident Individuals, Form W-4NA](#). Compute the amount of Nebraska income tax to be withheld from payments using Form W-4NA. The income tax withholding is reported to the person performing the personal services and to DOR in the same manner as wages or other payments subject to income tax withholding. Use Federal Form 1099-NEC or 1042-S and Forms [941N](#) and [W-3N](#).

**Determine the Income Tax Withholding Amount.** If the amount of the payment minus allowable expenses is less than \$28,000, the amount of income tax withheld should be 4% of the net payment. If the payment minus allowable expenses is \$28,000 or more, the amount of income tax withheld should be 6% of the net payment amount.

Any nonresident performing personal services may provide the payor with a statement of expenses reasonably and directly related to the personal services performed in Nebraska. The expenses claimed may not exceed 50% of the payments. The total payment to the individual must be reduced by the allowable expenses before calculating the amount of income tax withholding.

If more than one payment is made for the same services, or for services that are a part of the same job or project, then all of the payments will be totaled to determine the applicable rate of income tax withholding. If the sum of the payments minus expenses is \$28,000 or more, and some of the income tax withholding was at the lower rate, the amount of income tax withheld from the later payments must be increased to make the total income tax withholding equal to 6% of all the net payments.

**Payments to a Corporation, Partnership, or LLC for Personal Services.** **Payments to a corporation** are subject to income tax withholding requirements if 80% or more of the voting stock of the corporation is held by the shareholders who are performing personal services. **Payments to a partnership or LLC** are subject to income tax withholding requirements if 80% or more of the capital interest or profits interest of the partnership or LLC is held by the partners or members who are performing personal services. See line 11 instructions.

Every payor required to withhold income tax from a payment to a corporation, partnership, or LLC is also required to furnish Federal Forms 1099-NEC to each shareholder, partner, or member who performs services in Nebraska. The total payment must be divided among the shareholders, partners, or members performing the services in Nebraska based on their percent of ownership in the entity. The amount of income tax withheld, which is computed on the total payments to the corporation, partnership, or LLC, is divided among the shareholders, partners, or members in the same manner. The share of income tax withholding is allowed as a credit on the individual income tax returns of the shareholders, partners, or members.

If the partnership, corporation, or LLC fails to give the payor the information needed to prepare the Federal Form 1099-NEC, the payor must prepare the Federal Form 1099-NEC in the name of the corporation, partnership, or LLC. Send the copies normally given to the payee to DOR as if the forms were not deliverable.

Payors must issue Forms 1099-NEC to nonresidents providing personal services by January 31 following the close of the calendar year, or within 30 days after the service has been provided.

When payment is made to a partnership, corporation, or LLC, but the personal services are not performed by shareholders, partners, or members who are individuals representing at least 80% of the stock or other controlling interest of the entity, the payor and payee may collaborate to execute a Form W-4NB when applicable. If circumstances change substantially, the payor and payee should reconsider whether the Form W-4NB continues to reflect the understanding of the parties and if the withholding should continue. Failure to reconsider a Form W-4NB will not relieve the payor from liability when the facts and circumstances change. If the payor accepts or reconsiders an acceptance of a Form W-4NB in good faith, the payor will not be liable for withholding on payments with respect to the personal services that are provided by the nonresident individual.

# Nebraska Income Tax Withholding Percentage Method Tables

## (For Wages Paid on or After January 1, 2024)

**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 <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 62					Not over \$ 148				
But not over -					But not over -				
Over-				of excess over-	Over-				of excess over-
\$ 62	121	\$0.00	plus 2.26%	62	\$ 148	234	0.00	plus 2.26%	148
121	393	1.33	plus 3.22%	121	234	584	1.94	plus 3.22%	234
393	570	10.09	plus 4.91%	393	584	908	13.21	plus 4.91%	584
570	723	18.78	plus 5.77%	570	908	1,127	29.12	plus 5.77%	908
723	1,358	27.61	plus 5.94%	723	1,127	1,494	41.76	plus 5.94%	1,127
1,358	—	65.33	plus 6.10%	1,358	1,494	—	63.56	plus 6.10%	1,494

### 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 \$ 123					Not over \$ 295				
But not over -					But not over -				
Over-				of excess over-	Over-				of excess over-
\$ 123	242	0.00	plus 2.26%	123	\$ 295	469	0.00	plus 2.26%	295
242	786	2.69	plus 3.22%	242	469	1,168	3.93	plus 3.22%	469
786	1,139	20.21	plus 4.91%	786	1,168	1,817	26.44	plus 4.91%	1,168
1,139	1,447	37.54	plus 5.77%	1,139	1,817	2,254	58.31	plus 5.77%	1,817
1,447	2,717	55.31	plus 5.94%	1,447	2,254	2,989	83.52	plus 5.94%	2,254
2,717	—	130.75	plus 6.10%	2,717	2,989	—	127.18	plus 6.10%	2,989

### 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 \$ 134					Not over \$ 320				
But not over -					But not over -				
Over-				of excess over-	Over-				of excess over-
\$ 134	262	0.00	plus 2.26%	134	\$ 320	508	0.00	plus 2.26%	320
262	852	2.89	plus 3.22%	262	508	1,265	4.25	plus 3.22%	508
852	1,234	21.89	plus 4.91%	852	1,265	1,968	28.63	plus 4.91%	1,265
1,234	1,567	40.65	plus 5.77%	1,234	1,968	2,442	63.15	plus 5.77%	1,968
1,567	2,943	59.86	plus 5.94%	1,567	2,442	3,238	90.50	plus 5.94%	2,442
2,943	—	141.59	plus 6.10%	2,943	3,238	—	137.78	plus 6.10%	3,238

### 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 \$ 268					Not over \$ 640				
But not over -					But not over -				
Over-				of excess over-	Over-				of excess over-
\$ 268	524	0.00	plus 2.26%	268	\$ 640	1,016	0.00	plus 2.26%	640
524	1,703	5.79	plus 3.22%	524	1,016	2,530	8.50	plus 3.22%	1,016
1,703	2,468	43.75	plus 4.91%	1,703	2,530	3,936	57.25	plus 4.91%	2,530
2,468	3,134	81.31	plus 5.77%	2,468	3,936	4,883	126.28	plus 5.77%	3,936
3,134	5,886	119.74	plus 5.94%	3,134	4,883	6,476	180.92	plus 5.94%	4,883
5,886	—	283.21	plus 6.10%	5,886	6,476	—	275.54	plus 6.10%	6,476

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

## (For Wages Paid on or After January 1, 2024)

**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 \$ 803				Not over \$ 1,920			
\$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>	
\$ 803	1,573	0.00 plus 2.26%	803	\$ 1,920	3,048	0.00 plus 2.26%	1,920
1,573	5,110	17.40 plus 3.22%	1,573	3,048	7,590	25.49 plus 3.22%	3,048
5,110	7,405	131.29 plus 4.91%	5,110	7,590	11,808	171.74 plus 4.91%	7,590
7,405	9,403	243.97 plus 5.77%	7,405	11,808	14,650	378.84 plus 5.77%	11,808
9,403	17,658	359.25 plus 5.94%	9,403	14,650	19,428	542.82 plus 5.94%	14,650
17,658	–	849.60 plus 6.10%	17,658	19,428	–	826.63 plus 6.10%	19,428

**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 \$1,605				Not over \$3,840			
\$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>	
\$ 1,605	3,145	0.00 plus 2.26%	1,605	\$ 3,840	6,095	0.00 plus 2.26%	3,840
3,145	10,220	34.80 plus 3.22%	3,145	6,095	15,180	50.96 plus 3.22%	6,095
10,220	14,810	262.62 plus 4.91%	10,220	15,180	23,615	343.50 plus 4.91%	15,180
14,810	18,810	487.99 plus 5.77%	14,810	23,615	29,300	757.66 plus 5.77%	23,615
18,810	35,315	718.50 plus 5.94%	18,805	29,300	38,855	1,085.68 plus 5.94%	29,300
35,315	–	1,699.19 plus 6.10%	35,315	38,855	–	1,653.25 plus 6.10%	38,855

**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 \$ 3,210				Not over \$ 7,680			
\$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>	
\$ 3,210	6,290	0.00 plus 2.26%	3,210	\$ 7,680	12,190	0.00 plus 2.26%	7,680
6,290	20,440	69.61 plus 3.22%	6,290	12,190	30,360	101.93 plus 3.22%	12,190
20,440	29,620	525.24 plus 4.91%	20,440	30,360	47,230	687.00 plus 4.91%	30,360
29,620	37,610	975.98 plus 5.77%	29,620	47,230	58,600	1,515.32 plus 5.77%	47,230
37,610	70,630	1,437.00 plus 5.94%	37,610	58,600	77,710	2,171.37 plus 5.94%	58,600
70,630	–	3,398.39 plus 6.10%	70,630	77,710	–	3,306.50 plus 6.10%	77,710

**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 \$ 12				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>	
\$ 12	24	0.00 plus 2.26%	12	\$ 30	47	0.00 plus 2.26%	30
24	79	0.27 plus 3.22%	24	47	117	0.38 plus 3.22%	47
79	114	2.04 plus 4.91%	79	117	182	2.63 plus 4.91%	117
114	145	3.76 plus 5.77%	114	182	225	5.82 plus 5.77%	182
145	272	5.55 plus 5.94%	145	225	299	8.30 plus 5.94%	225
272	–	13.09 plus 6.10%	272	299	–	12.70 plus 6.10%	299

## Nebraska Income Tax Withholding Wage Bracket Table\*

### Single Persons — Weekly Payroll Period

(For Wages Paid on or After January 1, 2024)

If the wages are —		And the number of income tax withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be —										
0	60	-	-	-	-	-	-	-	-	-	-	-
60	70	-	-	-	-	-	-	-	-	-	-	-
70	80	-	-	-	-	-	-	-	-	-	-	-
80	90	0.52	-	-	-	-	-	-	-	-	-	-
90	100	0.75	-	-	-	-	-	-	-	-	-	-
100	110	0.97	-	-	-	-	-	-	-	-	-	-
110	120	1.20	-	-	-	-	-	-	-	-	-	-
120	130	1.46	-	-	-	-	-	-	-	-	-	-
130	140	1.78	0.67	-	-	-	-	-	-	-	-	-
140	150	2.10	0.90	-	-	-	-	-	-	-	-	-
150	160	2.42	1.12	-	-	-	-	-	-	-	-	-
160	170	2.75	1.35	-	-	-	-	-	-	-	-	-
170	180	3.07	1.68	0.60	-	-	-	-	-	-	-	-
180	190	3.39	2.00	0.82	-	-	-	-	-	-	-	-
190	200	3.71	2.32	1.05	-	-	-	-	-	-	-	-
200	210	4.03	2.64	1.28	-	-	-	-	-	-	-	-
210	220	4.36	2.96	1.57	0.52	-	-	-	-	-	-	-
220	230	4.68	3.29	1.89	0.75	-	-	-	-	-	-	-
230	240	5.00	3.61	2.21	0.98	-	-	-	-	-	-	-
240	250	5.32	3.93	2.54	1.20	-	-	-	-	-	-	-
250	260	5.64	4.25	2.86	1.46	-	-	-	-	-	-	-
260	270	5.97	4.57	3.18	1.79	0.68	-	-	-	-	-	-
270	280	6.29	4.90	3.50	2.11	0.90	-	-	-	-	-	-
280	290	6.61	5.22	3.82	2.43	1.13	-	-	-	-	-	-
290	300	6.93	5.54	4.15	2.75	1.36	-	-	-	-	-	-
300	310	7.25	5.86	4.47	3.07	1.68	0.60	-	-	-	-	-
310	320	7.58	6.18	4.79	3.40	2.00	0.83	-	-	-	-	-
320	330	7.90	6.51	5.11	3.72	2.33	1.05	-	-	-	-	-
330	340	8.22	6.83	5.43	4.04	2.65	1.28	-	-	-	-	-
340	350	8.54	7.15	5.76	4.36	2.97	1.58	0.53	-	-	-	-
350	360	8.86	7.47	6.08	4.68	3.29	1.90	0.75	-	-	-	-
360	370	9.19	7.79	6.40	5.01	3.61	2.22	0.98	-	-	-	-
370	380	9.51	8.12	6.72	5.33	3.94	2.54	1.21	-	-	-	-
380	390	9.83	8.44	7.04	5.65	4.26	2.86	1.47	-	-	-	-
390	400	10.19	8.76	7.37	5.97	4.58	3.19	1.79	0.68	-	-	-
400	410	10.68	9.08	7.69	6.29	4.90	3.51	2.12	0.91	-	-	-
410	420	11.17	9.40	8.01	6.62	5.22	3.83	2.44	1.13	-	-	-
420	430	11.66	9.73	8.33	6.94	5.55	4.15	2.76	1.37	-	-	-
430	440	12.15	10.05	8.65	7.26	5.87	4.47	3.08	1.69	0.61	-	-
440	450	12.64	10.52	8.98	7.58	6.19	4.80	3.40	2.01	0.83	-	-
450	460	13.13	11.01	9.30	7.90	6.51	5.12	3.73	2.33	1.06	-	-
460	470	13.63	11.50	9.62	8.23	6.83	5.44	4.05	2.65	1.28	-	-
470	480	14.12	11.99	9.94	8.55	7.16	5.76	4.37	2.98	1.58	0.53	-
480	490	14.61	12.48	10.36	8.87	7.48	6.08	4.69	3.30	1.90	0.76	-
490	500	15.10	12.97	10.85	9.19	7.80	6.41	5.01	3.62	2.23	0.98	-
500	510	15.59	13.46	11.34	9.51	8.12	6.73	5.34	3.94	2.55	1.21	-
510	520	16.08	13.96	11.83	9.84	8.44	7.05	5.66	4.26	2.87	1.48	-
520	530	16.57	14.45	12.32	10.20	8.77	7.37	5.98	4.59	3.19	1.80	0.68
530	540	17.06	14.94	12.81	10.69	9.09	7.69	6.30	4.91	3.51	2.12	0.91
540	550	17.55	15.43	13.30	11.18	9.41	8.02	6.62	5.23	3.84	2.44	1.14
550	560	18.04	15.92	13.80	11.67	9.73	8.34	6.95	5.55	4.16	2.77	1.37
560	570	18.54	16.41	14.29	12.16	10.05	8.66	7.27	5.87	4.48	3.09	1.69
570	580	19.07	16.90	14.78	12.65	10.53	8.98	7.59	6.20	4.80	3.41	2.02
580	590	19.65	17.39	15.27	13.14	11.02	9.30	7.91	6.52	5.12	3.73	2.34
590	600	20.22	17.88	15.76	13.63	11.51	9.63	8.23	6.84	5.45	4.05	2.66
600	610	20.80	18.37	16.25	14.13	12.00	9.95	8.56	7.16	5.77	4.38	2.98
610	620	21.38	18.88	16.74	14.62	12.49	10.37	8.88	7.48	6.09	4.70	3.30
620	630	21.95	19.46	17.23	15.11	12.98	10.86	9.20	7.81	6.41	5.02	3.63
630	640	22.53	20.03	17.72	15.60	13.47	11.35	9.52	8.13	6.73	5.34	3.95
640	650	23.11	20.61	18.21	16.09	13.96	11.84	9.84	8.45	7.06	5.66	4.27
650	660	23.68	21.19	18.71	16.58	14.46	12.33	10.21	8.77	7.38	5.99	4.59
660	670	24.26	21.76	19.27	17.07	14.95	12.82	10.70	9.09	7.70	6.31	4.91
670	680	24.84	22.34	19.85	17.56	15.44	13.31	11.19	9.42	8.02	6.63	5.24
680	690	25.42	22.92	20.42	18.05	15.93	13.80	11.68	9.74	8.34	6.95	5.56
690	700	25.99	23.50	21.00	18.54	16.42	14.30	12.17	10.06	8.67	7.27	5.88
700	710	26.57	24.07	21.58	19.08	16.91	14.79	12.66	10.54	8.99	7.60	6.20
710	720	27.15	24.65	22.15	19.66	17.40	15.28	13.15	11.03	9.31	7.92	6.52
720	730	27.73	25.23	22.73	20.23	17.89	15.77	13.64	11.52	9.63	8.24	6.85
730	740	28.32	25.80	23.31	20.81	18.38	16.26	14.13	12.01	9.95	8.56	7.17
740	750	28.92	26.38	23.88	21.39	18.89	16.75	14.63	12.50	10.38	8.88	7.49



**Nebraska Income Tax Withholding Wage Bracket Table\***

**Married Persons — Weekly Payroll Period**

(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	125	-	-	-	-	-	-	-	-	-	-	-
125	135	-	-	-	-	-	-	-	-	-	-	-
135	145	-	-	-	-	-	-	-	-	-	-	-
145	155	-	-	-	-	-	-	-	-	-	-	-
155	165	-	-	-	-	-	-	-	-	-	-	-
165	175	0.50	-	-	-	-	-	-	-	-	-	-
175	185	0.72	-	-	-	-	-	-	-	-	-	-
185	195	0.95	-	-	-	-	-	-	-	-	-	-
195	205	1.18	-	-	-	-	-	-	-	-	-	-
205	215	1.40	-	-	-	-	-	-	-	-	-	-
215	225	1.63	0.65	-	-	-	-	-	-	-	-	-
225	235	1.85	0.88	-	-	-	-	-	-	-	-	-
235	245	2.13	1.10	-	-	-	-	-	-	-	-	-
245	255	2.46	1.33	-	-	-	-	-	-	-	-	-
255	265	2.78	1.55	0.58	-	-	-	-	-	-	-	-
265	275	3.10	1.78	0.80	-	-	-	-	-	-	-	-
275	285	3.42	2.03	1.03	-	-	-	-	-	-	-	-
285	295	3.74	2.35	1.25	-	-	-	-	-	-	-	-
295	305	4.07	2.67	1.48	0.50	-	-	-	-	-	-	-
305	315	4.39	2.99	1.71	0.73	-	-	-	-	-	-	-
315	325	4.71	3.32	1.93	0.95	-	-	-	-	-	-	-
325	335	5.03	3.64	2.24	1.18	-	-	-	-	-	-	-
335	345	5.35	3.96	2.57	1.41	-	-	-	-	-	-	-
345	355	5.68	4.28	2.89	1.63	0.65	-	-	-	-	-	-
355	365	6.00	4.60	3.21	1.86	0.88	-	-	-	-	-	-
365	375	6.32	4.93	3.53	2.14	1.11	-	-	-	-	-	-
375	385	6.64	5.25	3.85	2.46	1.33	-	-	-	-	-	-
385	395	6.96	5.57	4.18	2.78	1.56	0.58	-	-	-	-	-
395	405	7.29	5.89	4.50	3.11	1.78	0.81	-	-	-	-	-
405	415	7.61	6.21	4.82	3.43	2.03	1.03	-	-	-	-	-
415	425	7.93	6.54	5.14	3.75	2.36	1.26	-	-	-	-	-
425	435	8.25	6.86	5.46	4.07	2.68	1.48	0.51	-	-	-	-
435	445	8.57	7.18	5.79	4.39	3.00	1.71	0.73	-	-	-	-
445	455	8.90	7.50	6.11	4.72	3.32	1.94	0.96	-	-	-	-
455	465	9.22	7.82	6.43	5.04	3.64	2.25	1.18	-	-	-	-
465	475	9.54	8.15	6.75	5.36	3.97	2.57	1.41	-	-	-	-
475	485	9.86	8.47	7.07	5.68	4.29	2.89	1.64	0.66	-	-	-
485	495	10.18	8.79	7.40	6.00	4.61	3.22	1.86	0.88	-	-	-
495	505	10.51	9.11	7.72	6.33	4.93	3.54	2.15	1.11	-	-	-
505	515	10.83	9.43	8.04	6.65	5.25	3.86	2.47	1.34	-	-	-
515	525	11.15	9.76	8.36	6.97	5.58	4.18	2.79	1.56	0.58	-	-
525	535	11.47	10.08	8.68	7.29	5.90	4.50	3.11	1.79	0.81	-	-
535	545	11.79	10.40	9.01	7.61	6.22	4.83	3.43	2.04	1.04	-	-
545	555	12.12	10.72	9.33	7.94	6.54	5.15	3.76	2.36	1.26	-	-
555	565	12.44	11.04	9.65	8.26	6.86	5.47	4.08	2.68	1.49	0.51	-
565	575	12.76	11.37	9.97	8.58	7.19	5.79	4.40	3.01	1.71	0.74	-
575	585	13.08	11.69	10.29	8.90	7.51	6.11	4.72	3.33	1.94	0.96	-
585	595	13.50	12.01	10.62	9.22	7.83	6.44	5.04	3.65	2.26	1.19	-
595	605	14.00	12.33	10.94	9.55	8.15	6.76	5.37	3.97	2.58	1.41	-
605	615	14.49	12.65	11.26	9.87	8.47	7.08	5.69	4.29	2.90	1.64	0.66
615	625	14.98	12.98	11.58	10.19	8.80	7.40	6.01	4.62	3.22	1.87	0.89
625	635	15.47	13.34	11.90	10.51	9.12	7.72	6.33	4.94	3.54	2.15	1.11
635	645	15.96	13.84	12.23	10.83	9.44	8.05	6.65	5.26	3.87	2.47	1.34
645	655	16.45	14.33	12.55	11.16	9.76	8.37	6.98	5.58	4.19	2.80	1.57
655	665	16.94	14.82	12.87	11.48	10.08	8.69	7.30	5.90	4.51	3.12	1.79
665	675	17.43	15.31	13.19	11.80	10.41	9.01	7.62	6.23	4.83	3.44	2.05
675	685	17.92	15.80	13.67	12.12	10.73	9.33	7.94	6.55	5.15	3.76	2.37
685	695	18.41	16.29	14.17	12.44	11.05	9.66	8.26	6.87	5.48	4.08	2.69
695	705	18.91	16.78	14.66	12.77	11.37	9.98	8.59	7.19	5.80	4.41	3.01
705	715	19.40	17.27	15.15	13.09	11.69	10.30	8.91	7.51	6.12	4.73	3.33
715	725	19.89	17.76	15.64	13.51	12.02	10.62	9.23	7.84	6.44	5.05	3.66
725	735	20.38	18.25	16.13	14.00	12.34	10.94	9.55	8.16	6.76	5.37	3.98
735	745	20.87	18.75	16.62	14.50	12.66	11.27	9.87	8.48	7.09	5.69	4.30
745	755	21.36	19.24	17.11	14.99	12.98	11.59	10.20	8.80	7.41	6.02	4.62
755	765	21.85	19.73	17.60	15.48	13.35	11.91	10.52	9.12	7.73	6.34	4.94
765	775	22.34	20.22	18.09	15.97	13.84	12.23	10.84	9.45	8.05	6.66	5.27
775	785	22.83	20.71	18.58	16.46	14.34	12.55	11.16	9.77	8.37	6.98	5.59
785	795	23.32	21.20	19.08	16.95	14.83	12.88	11.48	10.09	8.70	7.30	5.91
795	805	23.82	21.69	19.57	17.44	15.32	13.20	11.81	10.41	9.02	7.63	6.23
805	815	24.31	22.18	20.06	17.93	15.81	13.68	12.13	10.73	9.34	7.95	6.55



# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons — Weekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2024)

If the wages are —		And the number of income tax withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be —										
815	825	24.80	22.67	20.55	18.42	16.30	14.17	12.45	11.06	9.66	8.27	6.88
825	835	25.29	23.16	21.04	18.91	16.79	14.67	12.77	11.38	9.98	8.59	7.20
835	845	25.78	23.66	21.53	19.41	17.28	15.16	13.09	11.70	10.31	8.91	7.52
845	855	26.27	24.15	22.02	19.90	17.77	15.65	13.52	12.02	10.63	9.24	7.84
855	865	26.76	24.64	22.51	20.39	18.26	16.14	14.01	12.34	10.95	9.56	8.16
865	875	27.25	25.13	23.00	20.88	18.75	16.63	14.51	12.67	11.27	9.88	8.49
875	885	27.74	25.62	23.49	21.37	19.25	17.12	15.00	12.99	11.59	10.20	8.81
885	895	28.23	26.11	23.99	21.86	19.74	17.61	15.49	13.36	11.92	10.52	9.13
895	905	28.73	26.60	24.48	22.35	20.23	18.10	15.98	13.85	12.24	10.85	9.45
905	915	29.24	27.09	24.97	22.84	20.72	18.59	16.47	14.34	12.56	11.17	9.77
915	925	29.81	27.58	25.46	23.33	21.21	19.08	16.96	14.84	12.88	11.49	10.10
925	935	30.39	28.07	25.95	23.82	21.70	19.58	17.45	15.33	13.20	11.81	10.42
935	945	30.97	28.57	26.44	24.32	22.19	20.07	17.94	15.82	13.69	12.13	10.74
945	955	31.54	29.06	26.93	24.81	22.68	20.56	18.43	16.31	14.18	12.46	11.06
955	965	32.12	29.62	27.42	25.30	23.17	21.05	18.92	16.80	14.68	12.78	11.38
965	975	32.70	30.20	27.91	25.79	23.66	21.54	19.42	17.29	15.17	13.10	11.71
975	985	33.27	30.78	28.40	26.28	24.16	22.03	19.91	17.78	15.66	13.53	12.03
985	995	33.85	31.35	28.90	26.77	24.65	22.52	20.40	18.27	16.15	14.02	12.35
995	1005	34.43	31.93	29.44	27.26	25.14	23.01	20.89	18.76	16.64	14.51	12.67
1005	1015	35.01	32.51	30.01	27.75	25.63	23.50	21.38	19.25	17.13	15.01	12.99
1015	1025	35.58	33.09	30.59	28.24	26.12	23.99	21.87	19.75	17.62	15.50	13.37
1025	1035	36.16	33.66	31.17	28.73	26.61	24.49	22.36	20.24	18.11	15.99	13.86
1035	1045	36.74	34.24	31.74	29.25	27.10	24.98	22.85	20.73	18.60	16.48	14.35
1045	1055	37.31	34.82	32.32	29.82	27.59	25.47	23.34	21.22	19.09	16.97	14.85
1055	1065	37.89	35.39	32.90	30.40	28.08	25.96	23.83	21.71	19.59	17.46	15.34
1065	1075	38.47	35.97	33.47	30.98	28.57	26.45	24.33	22.20	20.08	17.95	15.83
1075	1085	39.04	36.55	34.05	31.55	29.07	26.94	24.82	22.69	20.57	18.44	16.32
1085	1095	39.62	37.12	34.63	32.13	29.63	27.43	25.31	23.18	21.06	18.93	16.81
1095	1105	40.20	37.70	35.21	32.71	30.21	27.92	25.80	23.67	21.55	19.42	17.30
1105	1115	40.78	38.28	35.78	33.29	30.79	28.41	26.29	24.16	22.04	19.92	17.79
1115	1125	41.35	38.86	36.36	33.86	31.37	28.90	26.78	24.66	22.53	20.41	18.28
1125	1135	41.94	39.43	36.94	34.44	31.94	29.45	27.27	25.15	23.02	20.90	18.77
1135	1145	42.53	40.01	37.51	35.02	32.52	30.02	27.76	25.64	23.51	21.39	19.26
1145	1155	43.13	40.59	38.09	35.59	33.10	30.60	28.25	26.13	24.00	21.88	19.76
1155	1165	43.72	41.16	38.67	36.17	33.67	31.18	28.74	26.62	24.50	22.37	20.25
1165	1175	44.31	41.74	39.24	36.75	34.25	31.75	29.26	27.11	24.99	22.86	20.74
1175	1185	44.91	42.34	39.82	37.32	34.83	32.33	29.83	27.60	25.48	23.35	21.23
1185	1195	45.50	42.93	40.40	37.90	35.40	32.91	30.41	28.09	25.97	23.84	21.72
1195	1205	46.10	43.53	40.98	38.48	35.98	33.49	30.99	28.58	26.46	24.33	22.21
1205	1215	46.69	44.12	41.55	39.06	36.56	34.06	31.57	29.07	26.95	24.83	22.70
1215	1225	47.28	44.71	42.14	39.63	37.14	34.64	32.14	29.65	27.44	25.32	23.19
1225	1235	47.88	45.31	42.74	40.21	37.71	35.22	32.72	30.22	27.93	25.81	23.68
1235	1245	48.47	45.90	43.33	40.79	38.29	35.79	33.30	30.80	28.42	26.30	24.17
1245	1255	49.07	46.50	43.93	41.36	38.87	36.37	33.87	31.38	28.91	26.79	24.67
1255	1265	49.66	47.09	44.52	41.95	39.44	36.95	34.45	31.95	29.46	27.28	25.16
1265	1275	50.25	47.68	45.11	42.54	40.02	37.52	35.03	32.53	30.03	27.77	25.65
1275	1285	50.85	48.28	45.71	43.14	40.60	38.10	35.60	33.11	30.61	28.26	26.14
1285	1295	51.44	48.87	46.30	43.73	41.17	38.68	36.18	33.68	31.19	28.75	26.63
1295	1305	52.04	49.47	46.90	44.33	41.75	39.26	36.76	34.26	31.76	29.27	27.12
1305	1315	52.63	50.06	47.49	44.92	42.35	39.83	37.34	34.84	32.34	29.85	27.61
1315	1325	53.22	50.65	48.08	45.51	42.94	40.41	37.91	35.42	32.92	30.42	28.10
1325	1335	53.82	51.25	48.68	46.11	43.54	40.99	38.49	35.99	33.50	31.00	28.59
1335	1345	54.41	51.84	49.27	46.70	44.13	41.56	39.07	36.57	34.07	31.58	29.08
1345	1355	55.01	52.44	49.87	47.30	44.73	42.16	39.64	37.15	34.65	32.15	29.66
1355	1365	55.60	53.03	50.46	47.89	45.32	42.75	40.22	37.72	35.23	32.73	30.23
1365	1375	56.19	53.62	51.05	48.48	45.91	43.34	40.80	38.30	35.80	33.31	30.81
1375	1385	56.79	54.22	51.65	49.08	46.51	43.94	41.37	38.88	36.38	33.88	31.39
1385	1395	57.38	54.81	52.24	49.67	47.10	44.53	41.96	39.45	36.96	34.46	31.96
1395	1405	57.98	55.41	52.84	50.27	47.70	45.13	42.55	40.03	37.53	35.04	32.54
1405	1415	58.57	56.00	53.43	50.86	48.29	45.72	43.15	40.61	38.11	35.62	33.12
1415	1425	59.16	56.59	54.02	51.45	48.88	46.31	43.74	41.19	38.69	36.19	33.70
1425	1435	59.76	57.19	54.62	52.05	49.48	46.91	44.34	41.77	39.27	36.77	34.27
1435	1445	60.35	57.78	55.21	52.64	50.07	47.50	44.93	42.36	39.84	37.35	34.85
1445	1455	60.95	58.38	55.81	53.24	50.67	48.10	45.52	42.95	40.42	37.92	35.43
1455	1465	61.54	58.97	56.40	53.83	51.26	48.69	46.12	43.55	41.00	38.50	36.00
1465	1475	62.13	59.56	56.99	54.42	51.85	49.28	46.71	44.14	41.57	39.08	36.58
1475	1485	62.73	60.16	57.59	55.02	52.45	49.88	47.31	44.74	42.17	39.65	37.16
1485	1495	63.32	60.75	58.18	55.61	53.04	50.47	47.90	45.33	42.76	40.23	37.73
1495	1505	63.93	61.35	58.78	56.21	53.64	51.07	48.49	45.92	43.35	40.81	38.31
1505	1515	64.54	61.94	59.37	56.80	54.23	51.66	49.09	46.52	43.95	41.39	38.89

1,505 and over — Use Table 1b on page 11, and see instructions on pages 8 and 9.

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons—Biweekly Payroll Period

(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	105	-	-	-	-	-	-	-	-	-	-	-
105	115	-	-	-	-	-	-	-	-	-	-	-
115	125	-	-	-	-	-	-	-	-	-	-	-
125	135	-	-	-	-	-	-	-	-	-	-	-
135	145	-	-	-	-	-	-	-	-	-	-	-
145	155	0.61	-	-	-	-	-	-	-	-	-	-
155	165	0.84	-	-	-	-	-	-	-	-	-	-
165	175	1.06	-	-	-	-	-	-	-	-	-	-
175	185	1.29	-	-	-	-	-	-	-	-	-	-
185	195	1.51	-	-	-	-	-	-	-	-	-	-
195	205	1.74	-	-	-	-	-	-	-	-	-	-
205	215	1.97	-	-	-	-	-	-	-	-	-	-
215	225	2.19	-	-	-	-	-	-	-	-	-	-
225	235	2.42	-	-	-	-	-	-	-	-	-	-
235	245	2.64	0.69	-	-	-	-	-	-	-	-	-
245	255	2.95	0.91	-	-	-	-	-	-	-	-	-
255	265	3.27	1.14	-	-	-	-	-	-	-	-	-
265	275	3.59	1.37	-	-	-	-	-	-	-	-	-
275	285	3.91	1.59	-	-	-	-	-	-	-	-	-
285	295	4.24	1.82	-	-	-	-	-	-	-	-	-
295	305	4.56	2.04	-	-	-	-	-	-	-	-	-
305	315	4.88	2.27	-	-	-	-	-	-	-	-	-
315	325	5.20	2.50	0.54	-	-	-	-	-	-	-	-
325	335	5.52	2.74	0.77	-	-	-	-	-	-	-	-
335	345	5.85	3.06	0.99	-	-	-	-	-	-	-	-
345	355	6.17	3.38	1.22	-	-	-	-	-	-	-	-
355	365	6.49	3.70	1.44	-	-	-	-	-	-	-	-
365	375	6.81	4.03	1.67	-	-	-	-	-	-	-	-
375	385	7.13	4.35	1.90	-	-	-	-	-	-	-	-
385	395	7.46	4.67	2.12	-	-	-	-	-	-	-	-
395	405	7.78	4.99	2.35	-	-	-	-	-	-	-	-
405	415	8.10	5.31	2.57	0.62	-	-	-	-	-	-	-
415	425	8.42	5.64	2.85	0.84	-	-	-	-	-	-	-
425	435	8.74	5.96	3.17	1.07	-	-	-	-	-	-	-
435	445	9.07	6.28	3.49	1.30	-	-	-	-	-	-	-
445	455	9.39	6.60	3.81	1.52	-	-	-	-	-	-	-
455	465	9.71	6.92	4.14	1.75	-	-	-	-	-	-	-
465	475	10.03	7.25	4.46	1.97	-	-	-	-	-	-	-
475	485	10.35	7.57	4.78	2.20	-	-	-	-	-	-	-
485	495	10.68	7.89	5.10	2.43	-	-	-	-	-	-	-
495	505	11.00	8.21	5.42	2.65	0.70	-	-	-	-	-	-
505	515	11.32	8.53	5.75	2.96	0.92	-	-	-	-	-	-
515	525	11.64	8.86	6.07	3.28	1.15	-	-	-	-	-	-
525	535	11.96	9.18	6.39	3.60	1.37	-	-	-	-	-	-
535	545	12.29	9.50	6.71	3.93	1.60	-	-	-	-	-	-
545	555	12.61	9.82	7.03	4.25	1.83	-	-	-	-	-	-
555	565	12.93	10.14	7.36	4.57	2.05	-	-	-	-	-	-
565	575	13.25	10.47	7.68	4.89	2.28	-	-	-	-	-	-
575	585	13.57	10.79	8.00	5.21	2.50	0.55	-	-	-	-	-
585	595	13.90	11.11	8.32	5.54	2.75	0.78	-	-	-	-	-
595	605	14.22	11.43	8.64	5.86	3.07	1.00	-	-	-	-	-
605	615	14.54	11.75	8.97	6.18	3.39	1.23	-	-	-	-	-
615	625	14.86	12.08	9.29	6.50	3.72	1.45	-	-	-	-	-
625	635	15.18	12.40	9.61	6.82	4.04	1.68	-	-	-	-	-
635	645	15.51	12.72	9.93	7.15	4.36	1.91	-	-	-	-	-
645	655	15.83	13.04	10.25	7.47	4.68	2.13	-	-	-	-	-
655	665	16.15	13.36	10.58	7.79	5.00	2.36	-	-	-	-	-
665	675	16.47	13.69	10.90	8.11	5.33	2.58	0.63	-	-	-	-
675	685	16.79	14.01	11.22	8.43	5.65	2.86	0.85	-	-	-	-
685	695	17.12	14.33	11.54	8.76	5.97	3.18	1.08	-	-	-	-
695	705	17.44	14.65	11.86	9.08	6.29	3.50	1.31	-	-	-	-
705	715	17.76	14.97	12.19	9.40	6.61	3.83	1.53	-	-	-	-
715	725	18.08	15.30	12.51	9.72	6.94	4.15	1.76	-	-	-	-
725	735	18.40	15.62	12.83	10.04	7.26	4.47	1.98	-	-	-	-
735	745	18.73	15.94	13.15	10.37	7.58	4.79	2.21	-	-	-	-
745	755	19.05	16.26	13.47	10.69	7.90	5.11	2.44	-	-	-	-
755	765	19.37	16.58	13.80	11.01	8.22	5.44	2.66	0.71	-	-	-
765	775	19.69	16.91	14.12	11.33	8.55	5.76	2.97	0.93	-	-	-
775	785	20.01	17.23	14.44	11.65	8.87	6.08	3.29	1.16	-	-	-
785	795	20.41	17.55	14.76	11.98	9.19	6.40	3.62	1.38	-	-	-

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons — Biweekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2024)

If the wages are —		And the number of income tax withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be —												
795	805	20.90	17.87	15.08	12.30	9.51	6.72	3.94	1.61	-	-	-
805	815	21.39	18.19	15.41	12.62	9.83	7.05	4.26	1.84	-	-	-
815	825	21.88	18.52	15.73	12.94	10.16	7.37	4.58	2.06	-	-	-
825	835	22.37	18.84	16.05	13.26	10.48	7.69	4.90	2.29	-	-	-
835	845	22.86	19.16	16.37	13.59	10.80	8.01	5.23	2.51	0.56	-	-
845	855	23.35	19.48	16.69	13.91	11.12	8.33	5.55	2.76	0.78	-	-
855	865	23.84	19.80	17.02	14.23	11.44	8.66	5.87	3.08	1.01	-	-
865	875	24.33	20.13	17.34	14.55	11.77	8.98	6.19	3.41	1.24	-	-
875	885	24.83	20.58	17.66	14.87	12.09	9.30	6.51	3.73	1.46	-	-
885	895	25.32	21.07	17.98	15.20	12.41	9.62	6.84	4.05	1.69	-	-
895	905	25.81	21.56	18.30	15.52	12.73	9.94	7.16	4.37	1.91	-	-
905	915	26.30	22.05	18.63	15.84	13.05	10.27	7.48	4.69	2.14	-	-
915	925	26.79	22.54	18.95	16.16	13.38	10.59	7.80	5.02	2.37	-	-
925	935	27.28	23.03	19.27	16.48	13.70	10.91	8.12	5.34	2.59	0.64	-
935	945	27.77	23.52	19.59	16.81	14.02	11.23	8.45	5.66	2.87	0.86	-
945	955	28.26	24.01	19.91	17.13	14.34	11.55	8.77	5.98	3.19	1.09	-
955	965	28.75	24.50	20.26	17.45	14.66	11.88	9.09	6.30	3.52	1.31	-
965	975	29.24	25.00	20.75	17.77	14.99	12.20	9.41	6.63	3.84	1.54	-
975	985	29.74	25.49	21.24	18.09	15.31	12.52	9.73	6.95	4.16	1.77	-
985	995	30.23	25.98	21.73	18.42	15.63	12.84	10.06	7.27	4.48	1.99	-
995	1005	30.72	26.47	22.22	18.74	15.95	13.16	10.38	7.59	4.80	2.22	-
1005	1015	31.21	26.96	22.71	19.06	16.27	13.49	10.70	7.91	5.13	2.44	-
1015	1025	31.70	27.45	23.20	19.38	16.60	13.81	11.02	8.24	5.45	2.67	0.71
1025	1035	32.19	27.94	23.69	19.70	16.92	14.13	11.34	8.56	5.77	2.98	0.94
1035	1045	32.68	28.43	24.18	20.03	17.24	14.45	11.67	8.88	6.09	3.31	1.17
1045	1055	33.17	28.92	24.67	20.43	17.56	14.77	11.99	9.20	6.41	3.63	1.39
1055	1065	33.66	29.41	25.17	20.92	17.88	15.10	12.31	9.52	6.74	3.95	1.62
1065	1075	34.15	29.91	25.66	21.41	18.21	15.42	12.63	9.85	7.06	4.27	1.84
1075	1085	34.65	30.40	26.15	21.90	18.53	15.74	12.95	10.17	7.38	4.59	2.07
1085	1095	35.14	30.89	26.64	22.39	18.85	16.06	13.28	10.49	7.70	4.92	2.30
1095	1105	35.63	31.38	27.13	22.88	19.17	16.38	13.60	10.81	8.02	5.24	2.52
1105	1115	36.12	31.87	27.62	23.37	19.49	16.71	13.92	11.13	8.35	5.56	2.77
1115	1125	36.61	32.36	28.11	23.86	19.82	17.03	14.24	11.46	8.67	5.88	3.10
1125	1135	37.10	32.85	28.60	24.35	20.14	17.35	14.56	11.78	8.99	6.20	3.42
1135	1145	37.60	33.34	29.09	24.84	20.59	17.67	14.89	12.10	9.31	6.53	3.74
1145	1155	38.17	33.83	29.58	25.34	21.09	17.99	15.21	12.42	9.63	6.85	4.06
1155	1165	38.75	34.32	30.08	25.83	21.58	18.32	15.53	12.74	9.96	7.17	4.38
1165	1175	39.33	34.82	30.57	26.32	22.07	18.64	15.85	13.07	10.28	7.49	4.71
1175	1185	39.91	35.31	31.06	26.81	22.56	18.96	16.17	13.39	10.60	7.81	5.03
1185	1195	40.48	35.80	31.55	27.30	23.05	19.28	16.50	13.71	10.92	8.14	5.35
1195	1205	41.06	36.29	32.04	27.79	23.54	19.60	16.82	14.03	11.24	8.46	5.67
1205	1215	41.64	36.78	32.53	28.28	24.03	19.93	17.14	14.35	11.57	8.78	5.99
1215	1225	42.21	37.27	33.02	28.77	24.52	20.27	17.46	14.68	11.89	9.10	6.32
1225	1235	42.79	37.80	33.51	29.26	25.01	20.76	17.78	15.00	12.21	9.42	6.64
1235	1245	43.37	38.37	34.00	29.75	25.50	21.26	18.11	15.32	12.53	9.75	6.96
1245	1255	43.94	38.95	34.49	30.25	26.00	21.75	18.43	15.64	12.85	10.07	7.28
1255	1265	44.52	39.53	34.99	30.74	26.49	22.24	18.75	15.96	13.18	10.39	7.60
1265	1275	45.10	40.11	35.48	31.23	26.98	22.73	19.07	16.29	13.50	10.71	7.93
1275	1285	45.68	40.68	35.97	31.72	27.47	23.22	19.39	16.61	13.82	11.03	8.25
1285	1295	46.25	41.26	36.46	32.21	27.96	23.71	19.72	16.93	14.14	11.36	8.57
1295	1305	46.83	41.84	36.95	32.70	28.45	24.20	20.04	17.25	14.46	11.68	8.89
1305	1315	47.41	42.41	37.44	33.19	28.94	24.69	20.44	17.57	14.79	12.00	9.21
1315	1325	47.98	42.99	38.00	33.68	29.43	25.18	20.93	17.90	15.11	12.32	9.54
1325	1335	48.56	43.57	38.57	34.17	29.92	25.67	21.43	18.22	15.43	12.64	9.86
1335	1345	49.14	44.14	39.15	34.66	30.41	26.17	21.92	18.54	15.75	12.97	10.18
1345	1355	49.71	44.72	39.73	35.16	30.91	26.66	22.41	18.86	16.07	13.29	10.50
1355	1365	50.29	45.30	40.30	35.65	31.40	27.15	22.90	19.18	16.40	13.61	10.82
1365	1375	50.87	45.88	40.88	36.14	31.89	27.64	23.39	19.51	16.72	13.93	11.15
1375	1385	51.45	46.45	41.46	36.63	32.38	28.13	23.88	19.83	17.04	14.25	11.47
1385	1395	52.02	47.03	42.04	37.12	32.87	28.62	24.37	20.15	17.36	14.58	11.79
1395	1405	52.60	47.61	42.61	37.62	33.36	29.11	24.86	20.61	17.68	14.90	12.11
1405	1415	53.18	48.18	43.19	38.20	33.85	29.60	25.35	21.10	18.01	15.22	12.43
1415	1425	53.75	48.76	43.77	38.77	34.34	30.09	25.84	21.60	18.33	15.54	12.76
1425	1435	54.33	49.34	44.34	39.35	34.83	30.58	26.34	22.09	18.65	15.86	13.08
1435	1445	54.91	49.91	44.92	39.93	35.32	31.08	26.83	22.58	18.97	16.19	13.40
1445	1455	55.49	50.49	45.50	40.50	35.82	31.57	27.32	23.07	19.29	16.51	13.72
1455	1465	56.08	51.07	46.07	41.08	36.31	32.06	27.81	23.56	19.62	16.83	14.04
1465	1475	56.68	51.65	46.65	41.66	36.80	32.55	28.30	24.05	19.94	17.15	14.37
1475	1485	57.27	52.22	47.23	42.24	37.29	33.04	28.79	24.54	20.29	17.47	14.69
1485	1495	57.86	52.80	47.81	42.81	37.82	33.53	29.28	25.03	20.78	17.80	15.01

1,485 and over — Use Table 2a on page 11, and see instructions on pages 8 and 9.

\*See page 8 for important information about the shaded areas.

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons—Biweekly Payroll Period**  
(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	220	-	-	-	-	-	-	-	-	-	-	-
220	240	-	-	-	-	-	-	-	-	-	-	-
240	260	-	-	-	-	-	-	-	-	-	-	-
260	280	-	-	-	-	-	-	-	-	-	-	-
280	300	-	-	-	-	-	-	-	-	-	-	-
300	320	-	-	-	-	-	-	-	-	-	-	-
320	340	0.79	-	-	-	-	-	-	-	-	-	-
340	360	1.24	-	-	-	-	-	-	-	-	-	-
360	380	1.69	-	-	-	-	-	-	-	-	-	-
380	400	2.15	-	-	-	-	-	-	-	-	-	-
400	420	2.60	0.64	-	-	-	-	-	-	-	-	-
420	440	3.05	1.10	-	-	-	-	-	-	-	-	-
440	460	3.50	1.55	-	-	-	-	-	-	-	-	-
460	480	3.96	2.00	-	-	-	-	-	-	-	-	-
480	500	4.61	2.45	0.50	-	-	-	-	-	-	-	-
500	520	5.25	2.90	0.95	-	-	-	-	-	-	-	-
520	540	5.89	3.36	1.40	-	-	-	-	-	-	-	-
540	560	6.54	3.81	1.85	-	-	-	-	-	-	-	-
560	580	7.18	4.40	2.30	-	-	-	-	-	-	-	-
580	600	7.83	5.04	2.76	0.80	-	-	-	-	-	-	-
600	620	8.47	5.68	3.21	1.25	-	-	-	-	-	-	-
620	640	9.11	6.33	3.66	1.70	-	-	-	-	-	-	-
640	660	9.76	6.97	4.19	2.16	-	-	-	-	-	-	-
660	680	10.40	7.62	4.83	2.61	0.65	-	-	-	-	-	-
680	700	11.05	8.26	5.47	3.06	1.10	-	-	-	-	-	-
700	720	11.69	8.90	6.12	3.51	1.56	-	-	-	-	-	-
720	740	12.33	9.55	6.76	3.97	2.01	-	-	-	-	-	-
740	760	12.98	10.19	7.41	4.62	2.46	0.50	-	-	-	-	-
760	780	13.62	10.84	8.05	5.26	2.91	0.96	-	-	-	-	-
780	800	14.27	11.48	8.69	5.91	3.36	1.41	-	-	-	-	-
800	820	14.91	12.12	9.34	6.55	3.82	1.86	-	-	-	-	-
820	840	15.55	12.77	9.98	7.19	4.41	2.31	-	-	-	-	-
840	860	16.20	13.41	10.63	7.84	5.05	2.76	0.81	-	-	-	-
860	880	16.84	14.06	11.27	8.48	5.70	3.22	1.26	-	-	-	-
880	900	17.49	14.70	11.91	9.13	6.34	3.67	1.71	-	-	-	-
900	920	18.13	15.34	12.56	9.77	6.98	4.20	2.16	-	-	-	-
920	940	18.77	15.99	13.20	10.41	7.63	4.84	2.62	0.66	-	-	-
940	960	19.42	16.63	13.85	11.06	8.27	5.49	3.07	1.11	-	-	-
960	980	20.06	17.28	14.49	11.70	8.92	6.13	3.52	1.56	-	-	-
980	1000	20.71	17.92	15.13	12.35	9.56	6.77	3.99	2.02	-	-	-
1000	1020	21.35	18.56	15.78	12.99	10.20	7.42	4.63	2.47	0.51	-	-
1020	1040	21.99	19.21	16.42	13.63	10.85	8.06	5.27	2.92	0.96	-	-
1040	1060	22.64	19.85	17.07	14.28	11.49	8.71	5.92	3.37	1.42	-	-
1060	1080	23.28	20.50	17.71	14.92	12.14	9.35	6.56	3.82	1.87	-	-
1080	1100	23.93	21.14	18.35	15.57	12.78	9.99	7.21	4.42	2.32	-	-
1100	1120	24.57	21.78	19.00	16.21	13.42	10.64	7.85	5.06	2.77	0.82	-
1120	1140	25.21	22.43	19.64	16.85	14.07	11.28	8.49	5.71	3.22	1.27	-
1140	1160	25.86	23.07	20.29	17.50	14.71	11.93	9.14	6.35	3.68	1.72	-
1160	1180	26.54	23.72	20.93	18.14	15.36	12.57	9.78	7.00	4.21	2.17	-
1180	1200	27.52	24.36	21.57	18.79	16.00	13.21	10.43	7.64	4.85	2.62	0.67
1200	1220	28.50	25.00	22.22	19.43	16.64	13.86	11.07	8.28	5.50	3.08	1.12
1220	1240	29.48	25.65	22.86	20.07	17.29	14.50	11.71	8.93	6.14	3.53	1.57
1240	1260	30.47	26.29	23.51	20.72	17.93	15.15	12.36	9.57	6.79	4.00	2.02
1260	1280	31.45	27.20	24.15	21.36	18.58	15.79	13.00	10.22	7.43	4.64	2.48
1280	1300	32.43	28.18	24.79	22.01	19.22	16.43	13.65	10.86	8.07	5.29	2.93
1300	1320	33.41	29.16	25.44	22.65	19.86	17.08	14.29	11.50	8.72	5.93	3.38
1320	1340	34.39	30.15	26.08	23.29	20.51	17.72	14.93	12.15	9.36	6.57	3.83
1340	1360	35.38	31.13	26.88	23.94	21.15	18.37	15.58	12.79	10.01	7.22	4.43
1360	1380	36.36	32.11	27.86	24.58	21.80	19.01	16.22	13.44	10.65	7.86	5.08
1380	1400	37.34	33.09	28.84	25.23	22.44	19.65	16.87	14.08	11.29	8.51	5.72
1400	1420	38.32	34.07	29.82	25.87	23.08	20.30	17.51	14.72	11.94	9.15	6.36
1420	1440	39.30	35.06	30.81	26.56	23.73	20.94	18.15	15.37	12.58	9.79	7.01
1440	1460	40.29	36.04	31.79	27.54	24.37	21.59	18.80	16.01	13.23	10.44	7.65
1460	1480	41.27	37.02	32.77	28.52	25.02	22.23	19.44	16.66	13.87	11.08	8.30
1480	1500	42.25	38.00	33.75	29.50	25.66	22.87	20.09	17.30	14.51	11.73	8.94
1500	1520	43.23	38.98	34.73	30.48	26.30	23.52	20.73	17.94	15.16	12.37	9.58
1520	1540	44.21	39.97	35.72	31.47	27.22	24.16	21.37	18.59	15.80	13.01	10.23
1540	1560	45.20	40.95	36.70	32.45	28.20	24.81	22.02	19.23	16.45	13.66	10.87
1560	1580	46.18	41.93	37.68	33.43	29.18	25.45	22.66	19.88	17.09	14.30	11.52
1580	1600	47.16	42.91	38.66	34.41	30.16	26.09	23.31	20.52	17.73	14.95	12.16

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Married Persons — Biweekly Payroll Period (continued)**  
(For Wages Paid on or After January 1, 2024)

If the wages are —		And the number of income tax withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be —										
1600	1620	48.14	43.89	39.64	35.39	31.15	26.90	23.95	21.16	18.38	15.59	12.80
1620	1640	49.12	44.88	40.63	36.38	32.13	27.88	24.59	21.81	19.02	16.23	13.45
1640	1660	50.11	45.86	41.61	37.36	33.11	28.86	25.24	22.45	19.67	16.88	14.09
1660	1680	51.09	46.84	42.59	38.34	34.09	29.84	25.88	23.10	20.31	17.52	14.74
1680	1700	52.07	47.82	43.57	39.32	35.07	30.82	26.58	23.74	20.95	18.17	15.38
1700	1720	53.05	48.80	44.55	40.30	36.06	31.81	27.56	24.38	21.60	18.81	16.02
1720	1740	54.03	49.79	45.54	41.29	37.04	32.79	28.54	25.03	22.24	19.45	16.67
1740	1760	55.02	50.77	46.52	42.27	38.02	33.77	29.52	25.67	22.89	20.10	17.31
1760	1780	56.00	51.75	47.50	43.25	39.00	34.75	30.50	26.32	23.53	20.74	17.96
1780	1800	56.98	52.73	48.48	44.23	39.98	35.73	31.49	27.24	24.17	21.39	18.60
1800	1820	57.96	53.71	49.46	45.21	40.97	36.72	32.47	28.22	24.82	22.03	19.24
1820	1840	59.06	54.70	50.45	46.20	41.95	37.70	33.45	29.20	25.46	22.67	19.89
1840	1860	60.21	55.68	51.43	47.18	42.93	38.68	34.43	30.18	26.11	23.32	20.53
1860	1880	61.37	56.66	52.41	48.16	43.91	39.66	35.41	31.16	26.92	23.96	21.18
1880	1900	62.52	57.64	53.39	49.14	44.89	40.64	36.40	32.15	27.90	24.61	21.82
1900	1920	63.68	58.68	54.37	50.12	45.88	41.63	37.38	33.13	28.88	25.25	22.46
1920	1940	64.83	59.84	55.36	51.11	46.86	42.61	38.36	34.11	29.86	25.89	23.11
1940	1960	65.98	60.99	56.34	52.09	47.84	43.59	39.34	35.09	30.84	26.59	23.75
1960	1980	67.14	62.14	57.32	53.07	48.82	44.57	40.32	36.07	31.83	27.58	24.40
1980	2000	68.29	63.30	58.30	54.05	49.80	45.55	41.31	37.06	32.81	28.56	25.04
2000	2020	69.45	64.45	59.46	55.03	50.79	46.54	42.29	38.04	33.79	29.54	25.68
2020	2040	70.60	65.61	60.61	56.02	51.77	47.52	43.27	39.02	34.77	30.52	26.33
2040	2060	71.75	66.76	61.77	57.00	52.75	48.50	44.25	40.00	35.75	31.50	27.26
2060	2080	72.91	67.91	62.92	57.98	53.73	49.48	45.23	40.98	36.74	32.49	28.24
2080	2100	74.06	69.07	64.08	59.08	54.71	50.46	46.22	41.97	37.72	33.47	29.22
2100	2120	75.22	70.22	65.23	60.24	55.70	51.45	47.20	42.95	38.70	34.45	30.20
2120	2140	76.37	71.38	66.38	61.39	56.68	52.43	48.18	43.93	39.68	35.43	31.18
2140	2160	77.52	72.53	67.54	62.54	57.66	53.41	49.16	44.91	40.66	36.41	32.17
2160	2180	78.68	73.68	68.69	63.70	58.70	54.39	50.14	45.89	41.65	37.40	33.15
2180	2200	79.83	74.84	69.85	64.85	59.86	55.37	51.13	46.88	42.63	38.38	34.13
2200	2220	80.99	75.99	71.00	66.01	61.01	56.36	52.11	47.86	43.61	39.36	35.11
2220	2240	82.14	77.15	72.15	67.16	62.17	57.34	53.09	48.84	44.59	40.34	36.09
2240	2260	83.29	78.30	73.31	68.31	63.32	58.33	54.07	49.82	45.57	41.32	37.08
2260	2280	84.47	79.45	74.46	69.47	64.47	59.48	55.05	50.80	46.56	42.31	38.06
2280	2300	85.66	80.61	75.62	70.62	65.63	60.64	56.04	51.79	47.54	43.29	39.04
2300	2320	86.85	81.76	76.77	71.78	66.78	61.79	57.02	52.77	48.52	44.27	40.02
2320	2340	88.03	82.92	77.92	72.93	67.94	62.94	58.00	53.75	49.50	45.25	41.00
2340	2360	89.22	84.08	79.08	74.08	69.09	64.10	59.10	54.73	50.48	46.23	41.99
2360	2380	90.41	85.27	80.23	75.24	70.24	65.25	60.26	55.71	51.47	47.22	42.97
2380	2400	91.60	86.46	81.39	76.39	71.40	66.41	61.41	56.70	52.45	48.20	43.95
2400	2420	92.79	87.65	82.54	77.55	72.55	67.56	62.57	57.68	53.43	49.18	44.93
2420	2440	93.97	88.83	83.69	78.70	73.71	68.71	63.72	58.73	54.41	50.16	45.91
2440	2460	95.16	90.02	84.88	79.85	74.86	69.87	64.87	59.88	55.39	51.14	46.90
2460	2480	96.35	91.21	86.07	81.01	76.01	71.02	66.03	61.03	56.38	52.13	47.88
2480	2500	97.54	92.40	87.26	82.16	77.17	72.18	67.18	62.19	57.36	53.11	48.86
2500	2520	98.73	93.59	88.45	83.32	78.32	73.33	68.34	63.34	58.35	54.09	49.84
2520	2540	99.91	94.77	89.63	84.49	79.48	74.48	69.49	64.50	59.50	55.07	50.82
2540	2560	101.10	95.96	90.82	85.68	80.63	75.64	70.64	65.65	60.66	56.05	51.81
2560	2580	102.29	97.15	92.01	86.87	81.78	76.79	71.80	66.80	61.81	57.04	52.79
2580	2600	103.48	98.34	93.20	88.06	82.94	77.95	72.95	67.96	62.97	58.02	53.77
2600	2620	104.67	99.53	94.39	89.24	84.10	79.10	74.11	69.11	64.12	59.13	54.75
2620	2640	105.85	100.71	95.57	90.43	85.29	80.25	75.26	70.27	65.27	60.28	55.73
2640	2660	107.04	101.90	96.76	91.62	86.48	81.41	76.41	71.42	66.43	61.43	56.72
2660	2680	108.23	103.09	97.95	92.81	87.67	82.56	77.57	72.57	67.58	62.59	57.70
2680	2700	109.42	104.28	99.14	94.00	88.86	83.72	78.72	73.73	68.74	63.74	58.75
2700	2720	110.61	105.47	100.33	95.18	90.04	84.90	79.88	74.88	69.89	64.90	59.90
2720	2740	111.79	106.65	101.51	96.37	91.23	86.09	81.03	76.04	71.04	66.05	61.06
2740	2760	112.98	107.84	102.70	97.56	92.42	87.28	82.18	77.19	72.20	67.20	62.21
2760	2780	114.17	109.03	103.89	98.75	93.61	88.47	83.34	78.34	73.35	68.36	63.36
2780	2800	115.36	110.22	105.08	99.94	94.80	89.66	84.52	79.50	74.51	69.51	64.52
2800	2820	116.55	111.41	106.27	101.12	95.98	90.84	85.70	80.65	75.66	70.67	65.67
2820	2840	117.73	112.59	107.45	102.31	97.17	92.03	86.89	81.81	76.81	71.82	66.83
2840	2860	118.92	113.78	108.64	103.50	98.36	93.22	88.08	82.96	77.97	72.97	67.98
2860	2880	120.11	114.97	109.83	104.69	99.55	94.41	89.27	84.13	79.12	74.13	69.13
2880	2900	121.30	116.16	111.02	105.88	100.74	95.60	90.46	85.32	80.28	75.28	70.29
2900	2920	122.49	117.35	112.21	107.06	101.92	96.78	91.64	86.50	81.43	76.44	71.44
2920	2940	123.67	118.53	113.39	108.25	103.11	97.97	92.83	87.69	82.58	77.59	72.60
2940	2960	124.86	119.72	114.58	109.44	104.30	99.16	94.02	88.88	83.74	78.74	73.75
2960	2980	126.05	120.91	115.77	110.63	105.49	100.35	95.21	90.07	84.93	79.90	74.90
2980	3000	127.24	122.10	116.96	111.82	106.68	101.54	96.40	91.26	86.11	81.05	76.06

2,980 and over — Use Table 2b on page 11, and see instructions on pages 8 and 9.

\*See page 8 for important information about the shaded areas.

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Single Persons — Semimonthly Payroll Period**  
(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld must be—												
0	110	-	-	-	-	-	-	-	-	-	-	-
110	120	-	-	-	-	-	-	-	-	-	-	-
120	130	-	-	-	-	-	-	-	-	-	-	-
130	140	-	-	-	-	-	-	-	-	-	-	-
140	150	-	-	-	-	-	-	-	-	-	-	-
150	160	-	-	-	-	-	-	-	-	-	-	-
160	170	0.70	-	-	-	-	-	-	-	-	-	-
170	180	0.93	-	-	-	-	-	-	-	-	-	-
180	190	1.15	-	-	-	-	-	-	-	-	-	-
190	200	1.38	-	-	-	-	-	-	-	-	-	-
200	210	1.60	-	-	-	-	-	-	-	-	-	-
210	220	1.83	-	-	-	-	-	-	-	-	-	-
220	230	2.06	-	-	-	-	-	-	-	-	-	-
230	240	2.28	-	-	-	-	-	-	-	-	-	-
240	250	2.51	-	-	-	-	-	-	-	-	-	-
250	260	2.73	0.62	-	-	-	-	-	-	-	-	-
260	270	2.99	0.84	-	-	-	-	-	-	-	-	-
270	280	3.31	1.07	-	-	-	-	-	-	-	-	-
280	290	3.63	1.29	-	-	-	-	-	-	-	-	-
290	300	3.95	1.52	-	-	-	-	-	-	-	-	-
300	310	4.27	1.75	-	-	-	-	-	-	-	-	-
310	320	4.60	1.97	-	-	-	-	-	-	-	-	-
320	330	4.92	2.20	-	-	-	-	-	-	-	-	-
330	340	5.24	2.42	-	-	-	-	-	-	-	-	-
340	350	5.56	2.65	0.53	-	-	-	-	-	-	-	-
350	360	5.88	2.88	0.76	-	-	-	-	-	-	-	-
360	370	6.21	3.19	0.98	-	-	-	-	-	-	-	-
370	380	6.53	3.51	1.21	-	-	-	-	-	-	-	-
380	390	6.85	3.83	1.44	-	-	-	-	-	-	-	-
390	400	7.17	4.15	1.66	-	-	-	-	-	-	-	-
400	410	7.49	4.48	1.89	-	-	-	-	-	-	-	-
410	420	7.82	4.80	2.11	-	-	-	-	-	-	-	-
420	430	8.14	5.12	2.34	-	-	-	-	-	-	-	-
430	440	8.46	5.44	2.57	-	-	-	-	-	-	-	-
440	450	8.78	5.76	2.79	0.67	-	-	-	-	-	-	-
450	460	9.10	6.09	3.07	0.90	-	-	-	-	-	-	-
460	470	9.43	6.41	3.39	1.12	-	-	-	-	-	-	-
470	480	9.75	6.73	3.71	1.35	-	-	-	-	-	-	-
480	490	10.07	7.05	4.03	1.58	-	-	-	-	-	-	-
490	500	10.39	7.37	4.36	1.80	-	-	-	-	-	-	-
500	510	10.71	7.70	4.68	2.03	-	-	-	-	-	-	-
510	520	11.04	8.02	5.00	2.25	-	-	-	-	-	-	-
520	530	11.36	8.34	5.32	2.48	-	-	-	-	-	-	-
530	540	11.68	8.66	5.64	2.71	0.59	-	-	-	-	-	-
540	550	12.00	8.98	5.97	2.95	0.81	-	-	-	-	-	-
550	560	12.32	9.31	6.29	3.27	1.04	-	-	-	-	-	-
560	570	12.65	9.63	6.61	3.59	1.27	-	-	-	-	-	-
570	580	12.97	9.95	6.93	3.91	1.49	-	-	-	-	-	-
580	590	13.29	10.27	7.25	4.23	1.72	-	-	-	-	-	-
590	600	13.61	10.59	7.58	4.56	1.94	-	-	-	-	-	-
600	610	13.93	10.92	7.90	4.88	2.17	-	-	-	-	-	-
610	620	14.26	11.24	8.22	5.20	2.40	-	-	-	-	-	-
620	630	14.58	11.56	8.54	5.52	2.62	0.50	-	-	-	-	-
630	640	14.90	11.88	8.86	5.84	2.85	0.73	-	-	-	-	-
640	650	15.22	12.20	9.19	6.17	3.15	0.95	-	-	-	-	-
650	660	15.54	12.53	9.51	6.49	3.47	1.18	-	-	-	-	-
660	670	15.87	12.85	9.83	6.81	3.79	1.41	-	-	-	-	-
670	680	16.19	13.17	10.15	7.13	4.11	1.63	-	-	-	-	-
680	690	16.51	13.49	10.47	7.45	4.44	1.86	-	-	-	-	-
690	700	16.83	13.81	10.80	7.78	4.76	2.08	-	-	-	-	-
700	710	17.15	14.14	11.12	8.10	5.08	2.31	-	-	-	-	-
710	720	17.48	14.46	11.44	8.42	5.40	2.54	-	-	-	-	-
720	730	17.80	14.78	11.76	8.74	5.72	2.76	0.64	-	-	-	-
730	740	18.12	15.10	12.08	9.06	6.05	3.03	0.87	-	-	-	-
740	750	18.44	15.42	12.41	9.39	6.37	3.35	1.10	-	-	-	-
750	760	18.76	15.75	12.73	9.71	6.69	3.67	1.32	-	-	-	-
760	770	19.09	16.07	13.05	10.03	7.01	3.99	1.55	-	-	-	-
770	780	19.41	16.39	13.37	10.35	7.33	4.31	1.77	-	-	-	-
780	790	19.73	16.71	13.69	10.67	7.66	4.64	2.00	-	-	-	-
790	800	20.05	17.03	14.02	11.00	7.98	4.96	2.23	-	-	-	-

**Nebraska Income Tax Withholding Wage Bracket Table\***  
**Single Persons—Semimonthly Payroll Period** (continued)  
(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
800	810	20.37	17.36	14.34	11.32	8.30	5.28	2.45	-	-	-	-
810	820	20.70	17.68	14.66	11.64	8.62	5.60	2.68	0.56	-	-	-
820	830	21.02	18.00	14.98	11.96	8.94	5.92	2.91	0.79	-	-	-
830	840	21.34	18.32	15.30	12.28	9.27	6.25	3.23	1.01	-	-	-
840	850	21.66	18.64	15.63	12.61	9.59	6.57	3.55	1.24	-	-	-
850	860	22.04	18.97	15.95	12.93	9.91	6.89	3.87	1.46	-	-	-
860	870	22.53	19.29	16.27	13.25	10.23	7.21	4.19	1.69	-	-	-
870	880	23.02	19.61	16.59	13.57	10.55	7.53	4.52	1.92	-	-	-
880	890	23.51	19.93	16.91	13.89	10.88	7.86	4.84	2.14	-	-	-
890	900	24.00	20.25	17.24	14.22	11.20	8.18	5.16	2.37	-	-	-
900	910	24.49	20.58	17.56	14.54	11.52	8.50	5.48	2.59	-	-	-
910	920	24.98	20.90	17.88	14.86	11.84	8.82	5.80	2.82	0.70	-	-
920	930	25.47	21.22	18.20	15.18	12.16	9.14	6.13	3.11	0.93	-	-
930	940	25.97	21.54	18.52	15.50	12.49	9.47	6.45	3.43	1.15	-	-
940	950	26.46	21.86	18.85	15.83	12.81	9.79	6.77	3.75	1.38	-	-
950	960	26.95	22.34	19.17	16.15	13.13	10.11	7.09	4.07	1.60	-	-
960	970	27.44	22.84	19.49	16.47	13.45	10.43	7.41	4.40	1.83	-	-
970	980	27.93	23.33	19.81	16.79	13.77	10.75	7.74	4.72	2.06	-	-
980	990	28.42	23.82	20.13	17.11	14.10	11.08	8.06	5.04	2.28	-	-
990	1000	28.91	24.31	20.46	17.44	14.42	11.40	8.38	5.36	2.51	-	-
1000	1010	29.40	24.80	20.78	17.76	14.74	11.72	8.70	5.68	2.73	0.62	-
1010	1020	29.89	25.29	21.10	18.08	15.06	12.04	9.02	6.01	2.99	0.84	-
1020	1030	30.38	25.78	21.42	18.40	15.38	12.36	9.35	6.33	3.31	1.07	-
1030	1040	30.88	26.27	21.74	18.72	15.71	12.69	9.67	6.65	3.63	1.29	-
1040	1050	31.37	26.76	22.16	19.05	16.03	13.01	9.99	6.97	3.95	1.52	-
1050	1060	31.86	27.25	22.65	19.37	16.35	13.33	10.31	7.29	4.27	1.75	-
1060	1070	32.35	27.75	23.14	19.69	16.67	13.65	10.63	7.62	4.60	1.97	-
1070	1080	32.84	28.24	23.63	20.01	16.99	13.97	10.96	7.94	4.92	2.20	-
1080	1090	33.33	28.73	24.12	20.33	17.32	14.30	11.28	8.26	5.24	2.42	-
1090	1100	33.82	29.22	24.62	20.66	17.64	14.62	11.60	8.58	5.56	2.65	0.53
1100	1110	34.31	29.71	25.11	20.98	17.96	14.94	11.92	8.90	5.88	2.88	0.76
1110	1120	34.80	30.20	25.60	21.30	18.28	15.26	12.24	9.23	6.21	3.19	0.98
1120	1130	35.29	30.69	26.09	21.62	18.60	15.58	12.57	9.55	6.53	3.51	1.21
1130	1140	35.79	31.18	26.58	21.98	18.93	15.91	12.89	9.87	6.85	3.83	1.44
1140	1150	36.28	31.67	27.07	22.47	19.25	16.23	13.21	10.19	7.17	4.15	1.66
1150	1160	36.77	32.16	27.56	22.96	19.57	16.55	13.53	10.51	7.49	4.48	1.89
1160	1170	37.26	32.66	28.05	23.45	19.89	16.87	13.85	10.84	7.82	4.80	2.11
1170	1180	37.75	33.15	28.54	23.94	20.21	17.19	14.18	11.16	8.14	5.12	2.34
1180	1190	38.24	33.64	29.03	24.43	20.54	17.52	14.50	11.48	8.46	5.44	2.57
1190	1200	38.73	34.13	29.53	24.92	20.86	17.84	14.82	11.80	8.78	5.76	2.79
1200	1210	39.22	34.62	30.02	25.41	21.18	18.16	15.14	12.12	9.10	6.09	3.07
1210	1220	39.71	35.11	30.51	25.90	21.50	18.48	15.46	12.45	9.43	6.41	3.39
1220	1230	40.20	35.60	31.00	26.39	21.82	18.80	15.79	12.77	9.75	6.73	3.71
1230	1240	40.71	36.09	31.49	26.89	22.28	19.13	16.11	13.09	10.07	7.05	4.03
1240	1250	41.28	36.58	31.98	27.38	22.77	19.45	16.43	13.41	10.39	7.37	4.36
1250	1260	41.86	37.07	32.47	27.87	23.26	19.77	16.75	13.73	10.71	7.70	4.68
1260	1270	42.44	37.57	32.96	28.36	23.76	20.09	17.07	14.06	11.04	8.02	5.00
1270	1280	43.02	38.06	33.45	28.85	24.25	20.41	17.40	14.38	11.36	8.34	5.32
1280	1290	43.59	38.55	33.94	29.34	24.74	20.74	17.72	14.70	11.68	8.66	5.64
1290	1300	44.17	39.04	34.44	29.83	25.23	21.06	18.04	15.02	12.00	8.98	5.97
1300	1310	44.75	39.53	34.93	30.32	25.72	21.38	18.36	15.34	12.32	9.31	6.29
1310	1320	45.32	40.02	35.42	30.81	26.21	21.70	18.68	15.67	12.65	9.63	6.61
1320	1330	45.90	40.51	35.91	31.30	26.70	22.10	19.01	15.99	12.97	9.95	6.93
1330	1340	46.48	41.07	36.40	31.80	27.19	22.59	19.33	16.31	13.29	10.27	7.25
1340	1350	47.05	41.65	36.89	32.29	27.68	23.08	19.65	16.63	13.61	10.59	7.58
1350	1360	47.63	42.22	37.38	32.78	28.17	23.57	19.97	16.95	13.93	10.92	7.90
1360	1370	48.21	42.80	37.87	33.27	28.67	24.06	20.29	17.28	14.26	11.24	8.22
1370	1380	48.79	43.38	38.36	33.76	29.16	24.55	20.62	17.60	14.58	11.56	8.54
1380	1390	49.36	43.95	38.85	34.25	29.65	25.04	20.94	17.92	14.90	11.88	8.86
1390	1400	49.94	44.53	39.35	34.74	30.14	25.54	21.26	18.24	15.22	12.20	9.19
1400	1410	50.52	45.11	39.84	35.23	30.63	26.03	21.58	18.56	15.54	12.53	9.51
1410	1420	51.09	45.68	40.33	35.72	31.12	26.52	21.91	18.89	15.87	12.85	9.83
1420	1430	51.67	46.26	40.85	36.21	31.61	27.01	22.41	19.21	16.19	13.17	10.15
1430	1440	52.25	46.84	41.43	36.71	32.10	27.50	22.90	19.53	16.51	13.49	10.47
1440	1450	52.82	47.42	42.01	37.20	32.59	27.99	23.39	19.85	16.83	13.81	10.80
1450	1460	53.40	47.99	42.58	37.69	33.08	28.48	23.88	20.17	17.15	14.14	11.12
1460	1470	53.98	48.57	43.16	38.18	33.58	28.97	24.37	20.50	17.48	14.46	11.44
1470	1480	54.56	49.15	43.74	38.67	34.07	29.46	24.86	20.82	17.80	14.78	11.76
1480	1490	55.13	49.72	44.31	39.16	34.56	29.95	25.35	21.14	18.12	15.10	12.08
1490	1500	55.71	50.30	44.89	39.65	35.05	30.45	25.84	21.46	18.44	15.42	12.41

1,490 and over— Use Table 3a on page 11, and see instructions on pages 8 and 9.

\*See page 8 for important information about the shaded areas.

**Nebraska**

# Nebraska Income Tax Withholding Wage Bracket Table\*

## Married Persons—Semimonthly Payroll Period

(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	230	-	-	-	-	-	-	-	-	-	-	-
230	250	-	-	-	-	-	-	-	-	-	-	-
250	270	-	-	-	-	-	-	-	-	-	-	-
270	290	-	-	-	-	-	-	-	-	-	-	-
290	310	-	-	-	-	-	-	-	-	-	-	-
310	330	-	-	-	-	-	-	-	-	-	-	-
330	350	-	-	-	-	-	-	-	-	-	-	-
350	370	0.90	-	-	-	-	-	-	-	-	-	-
370	390	1.36	-	-	-	-	-	-	-	-	-	-
390	410	1.81	-	-	-	-	-	-	-	-	-	-
410	430	2.26	-	-	-	-	-	-	-	-	-	-
430	450	2.71	0.59	-	-	-	-	-	-	-	-	-
450	470	3.16	1.05	-	-	-	-	-	-	-	-	-
470	490	3.62	1.50	-	-	-	-	-	-	-	-	-
490	510	4.07	1.95	-	-	-	-	-	-	-	-	-
510	530	4.64	2.40	-	-	-	-	-	-	-	-	-
530	550	5.28	2.85	0.73	-	-	-	-	-	-	-	-
550	570	5.92	3.31	1.19	-	-	-	-	-	-	-	-
570	590	6.57	3.76	1.64	-	-	-	-	-	-	-	-
590	610	7.21	4.21	2.09	-	-	-	-	-	-	-	-
610	630	7.86	4.84	2.54	-	-	-	-	-	-	-	-
630	650	8.50	5.48	2.99	0.88	-	-	-	-	-	-	-
650	670	9.14	6.13	3.45	1.33	-	-	-	-	-	-	-
670	690	9.79	6.77	3.90	1.78	-	-	-	-	-	-	-
690	710	10.43	7.41	4.39	2.23	-	-	-	-	-	-	-
710	730	11.08	8.06	5.04	2.68	0.56	-	-	-	-	-	-
730	750	11.72	8.70	5.68	3.14	1.02	-	-	-	-	-	-
750	770	12.36	9.35	6.33	3.59	1.47	-	-	-	-	-	-
770	790	13.01	9.99	6.97	4.04	1.92	-	-	-	-	-	-
790	810	13.65	10.63	7.61	4.60	2.37	-	-	-	-	-	-
810	830	14.30	11.28	8.26	5.24	2.82	0.71	-	-	-	-	-
830	850	14.94	11.92	8.90	5.88	3.28	1.16	-	-	-	-	-
850	870	15.58	12.57	9.55	6.53	3.73	1.61	-	-	-	-	-
870	890	16.23	13.21	10.19	7.17	4.18	2.06	-	-	-	-	-
890	910	16.87	13.85	10.83	7.82	4.80	2.51	-	-	-	-	-
910	930	17.52	14.50	11.48	8.46	5.44	2.97	0.85	-	-	-	-
930	950	18.16	15.14	12.12	9.10	6.09	3.42	1.30	-	-	-	-
950	970	18.80	15.79	12.77	9.75	6.73	3.87	1.75	-	-	-	-
970	990	19.45	16.43	13.41	10.39	7.37	4.35	2.20	-	-	-	-
990	1010	20.09	17.07	14.05	11.04	8.02	5.00	2.66	0.54	-	-	-
1010	1030	20.74	17.72	14.70	11.68	8.66	5.64	3.11	0.99	-	-	-
1030	1050	21.38	18.36	15.34	12.32	9.31	6.29	3.56	1.44	-	-	-
1050	1070	22.02	19.01	15.99	12.97	9.95	6.93	4.01	1.89	-	-	-
1070	1090	22.67	19.65	16.63	13.61	10.59	7.57	4.56	2.34	-	-	-
1090	1110	23.31	20.29	17.27	14.26	11.24	8.22	5.20	2.80	0.68	-	-
1110	1130	23.96	20.94	17.92	14.90	11.88	8.86	5.84	3.25	1.13	-	-
1130	1150	24.60	21.58	18.56	15.54	12.53	9.51	6.49	3.70	1.58	-	-
1150	1170	25.24	22.23	19.21	16.19	13.17	10.15	7.13	4.15	2.03	-	-
1170	1190	25.89	22.87	19.85	16.83	13.81	10.79	7.78	4.76	2.49	-	-
1190	1210	26.53	23.51	20.49	17.48	14.46	11.44	8.42	5.40	2.94	0.82	-
1210	1230	27.18	24.16	21.14	18.12	15.10	12.08	9.06	6.05	3.39	1.27	-
1230	1250	27.82	24.80	21.78	18.76	15.75	12.73	9.71	6.69	3.84	1.72	-
1250	1270	28.46	25.45	22.43	19.41	16.39	13.37	10.35	7.33	4.31	2.18	-
1270	1290	29.37	26.09	23.07	20.05	17.03	14.01	11.00	7.98	4.96	2.63	0.51
1290	1310	30.35	26.73	23.71	20.70	17.68	14.66	11.64	8.62	5.60	3.08	0.96
1310	1330	31.33	27.38	24.36	21.34	18.32	15.30	12.28	9.27	6.25	3.53	1.41
1330	1350	32.31	28.02	25.00	21.98	18.97	15.95	12.93	9.91	6.89	3.98	1.86
1350	1370	33.29	28.69	25.65	22.63	19.61	16.59	13.57	10.55	7.53	4.52	2.32
1370	1390	34.28	29.67	26.29	23.27	20.25	17.23	14.22	11.20	8.18	5.16	2.77
1390	1410	35.26	30.66	26.93	23.92	20.90	17.88	14.86	11.84	8.82	5.80	3.22
1410	1430	36.24	31.64	27.58	24.56	21.54	18.52	15.50	12.49	9.47	6.45	3.67
1430	1450	37.22	32.62	28.22	25.20	22.19	19.17	16.15	13.13	10.11	7.09	4.12
1450	1470	38.20	33.60	29.00	25.85	22.83	19.81	16.79	13.77	10.75	7.74	4.72
1470	1490	39.19	34.58	29.98	26.49	23.47	20.45	17.44	14.42	11.40	8.38	5.36
1490	1510	40.17	35.57	30.96	27.14	24.12	21.10	18.08	15.06	12.04	9.02	6.00
1510	1530	41.15	36.55	31.94	27.78	24.76	21.74	18.72	15.71	12.69	9.67	6.65
1530	1550	42.13	37.53	32.93	28.42	25.41	22.39	19.37	16.35	13.33	10.31	7.29
1550	1570	43.11	38.51	33.91	29.31	26.05	23.03	20.01	16.99	13.97	10.96	7.94
1570	1590	44.10	39.49	34.89	30.29	26.69	23.67	20.66	17.64	14.62	11.60	8.58
1590	1610	45.08	40.48	35.87	31.27	27.34	24.32	21.30	18.28	15.26	12.24	9.22





# Nebraska Income Tax Withholding Wage Bracket Table\*

## Single Persons—Monthly Payroll Period

(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	210	-	-	-	-	-	-	-	-	-	-	-
210	230	-	-	-	-	-	-	-	-	-	-	-
230	250	-	-	-	-	-	-	-	-	-	-	-
250	270	-	-	-	-	-	-	-	-	-	-	-
270	290	-	-	-	-	-	-	-	-	-	-	-
290	310	0.72	-	-	-	-	-	-	-	-	-	-
310	330	1.18	-	-	-	-	-	-	-	-	-	-
330	350	1.63	-	-	-	-	-	-	-	-	-	-
350	370	2.08	-	-	-	-	-	-	-	-	-	-
370	390	2.53	-	-	-	-	-	-	-	-	-	-
390	410	2.98	-	-	-	-	-	-	-	-	-	-
410	430	3.44	-	-	-	-	-	-	-	-	-	-
430	450	3.89	-	-	-	-	-	-	-	-	-	-
450	470	4.34	-	-	-	-	-	-	-	-	-	-
470	490	4.79	0.55	-	-	-	-	-	-	-	-	-
490	510	5.24	1.01	-	-	-	-	-	-	-	-	-
510	530	5.70	1.46	-	-	-	-	-	-	-	-	-
530	550	6.31	1.91	-	-	-	-	-	-	-	-	-
550	570	6.95	2.36	-	-	-	-	-	-	-	-	-
570	590	7.59	2.81	-	-	-	-	-	-	-	-	-
590	610	8.24	3.27	-	-	-	-	-	-	-	-	-
610	630	8.88	3.72	-	-	-	-	-	-	-	-	-
630	650	9.53	4.17	-	-	-	-	-	-	-	-	-
650	670	10.17	4.62	-	-	-	-	-	-	-	-	-
670	690	10.81	5.07	0.84	-	-	-	-	-	-	-	-
690	710	11.46	5.53	1.29	-	-	-	-	-	-	-	-
710	730	12.10	6.06	1.74	-	-	-	-	-	-	-	-
730	750	12.75	6.71	2.19	-	-	-	-	-	-	-	-
750	770	13.39	7.35	2.64	-	-	-	-	-	-	-	-
770	790	14.03	8.00	3.10	-	-	-	-	-	-	-	-
790	810	14.68	8.64	3.55	-	-	-	-	-	-	-	-
810	830	15.32	9.28	4.00	-	-	-	-	-	-	-	-
830	850	15.97	9.93	4.45	-	-	-	-	-	-	-	-
850	870	16.61	10.57	4.90	0.67	-	-	-	-	-	-	-
870	890	17.25	11.22	5.36	1.12	-	-	-	-	-	-	-
890	910	17.90	11.86	5.82	1.57	-	-	-	-	-	-	-
910	930	18.54	12.50	6.47	2.02	-	-	-	-	-	-	-
930	950	19.19	13.15	7.11	2.47	-	-	-	-	-	-	-
950	970	19.83	13.79	7.75	2.93	-	-	-	-	-	-	-
970	990	20.47	14.44	8.40	3.38	-	-	-	-	-	-	-
990	1010	21.12	15.08	9.04	3.83	-	-	-	-	-	-	-
1010	1030	21.76	15.72	9.69	4.28	-	-	-	-	-	-	-
1030	1050	22.41	16.37	10.33	4.73	0.50	-	-	-	-	-	-
1050	1070	23.05	17.01	10.97	5.19	0.95	-	-	-	-	-	-
1070	1090	23.69	17.66	11.62	5.64	1.40	-	-	-	-	-	-
1090	1110	24.34	18.30	12.26	6.22	1.85	-	-	-	-	-	-
1110	1130	24.98	18.94	12.91	6.87	2.31	-	-	-	-	-	-
1130	1150	25.63	19.59	13.55	7.51	2.76	-	-	-	-	-	-
1150	1170	26.27	20.23	14.19	8.16	3.21	-	-	-	-	-	-
1170	1190	26.91	20.88	14.84	8.80	3.66	-	-	-	-	-	-
1190	1210	27.56	21.52	15.48	9.44	4.11	-	-	-	-	-	-
1210	1230	28.20	22.16	16.13	10.09	4.57	-	-	-	-	-	-
1230	1250	28.85	22.81	16.77	10.73	5.02	0.78	-	-	-	-	-
1250	1270	29.49	23.45	17.41	11.38	5.47	1.23	-	-	-	-	-
1270	1290	30.13	24.10	18.06	12.02	5.98	1.68	-	-	-	-	-
1290	1310	30.78	24.74	18.70	12.66	6.63	2.14	-	-	-	-	-
1310	1330	31.42	25.38	19.35	13.31	7.27	2.59	-	-	-	-	-
1330	1350	32.07	26.03	19.99	13.95	7.92	3.04	-	-	-	-	-
1350	1370	32.71	26.67	20.63	14.60	8.56	3.49	-	-	-	-	-
1370	1390	33.35	27.32	21.28	15.24	9.20	3.94	-	-	-	-	-
1390	1410	34.00	27.96	21.92	15.88	9.85	4.40	-	-	-	-	-
1410	1430	34.64	28.60	22.57	16.53	10.49	4.85	0.61	-	-	-	-
1430	1450	35.29	29.25	23.21	17.17	11.14	5.30	1.06	-	-	-	-
1450	1470	35.93	29.89	23.85	17.82	11.78	5.75	1.51	-	-	-	-
1470	1490	36.57	30.54	24.50	18.46	12.42	6.39	1.97	-	-	-	-
1490	1510	37.22	31.18	25.14	19.10	13.07	7.03	2.42	-	-	-	-
1510	1530	37.86	31.82	25.79	19.75	13.71	7.67	2.87	-	-	-	-
1530	1550	38.51	32.47	26.43	20.39	14.36	8.32	3.32	-	-	-	-
1550	1570	39.15	33.11	27.07	21.04	15.00	8.96	3.77	-	-	-	-
1570	1590	39.79	33.76	27.72	21.68	15.64	9.61	4.23	-	-	-	-



# Nebraska Income Tax Withholding Wage Bracket Table\* Married Persons — Monthly Payroll Period

(For Wages Paid on or After January 1, 2024)

If the wages are—		And the number of income tax withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld must be—										
0	465	-	-	-	-	-	-	-	-	-	-	-
465	495	-	-	-	-	-	-	-	-	-	-	-
495	525	-	-	-	-	-	-	-	-	-	-	-
525	555	-	-	-	-	-	-	-	-	-	-	-
555	585	-	-	-	-	-	-	-	-	-	-	-
585	615	-	-	-	-	-	-	-	-	-	-	-
615	645	-	-	-	-	-	-	-	-	-	-	-
645	675	-	-	-	-	-	-	-	-	-	-	-
675	705	1.13	-	-	-	-	-	-	-	-	-	-
705	735	1.81	-	-	-	-	-	-	-	-	-	-
735	765	2.49	-	-	-	-	-	-	-	-	-	-
765	795	3.16	-	-	-	-	-	-	-	-	-	-
795	825	3.84	-	-	-	-	-	-	-	-	-	-
825	855	4.52	-	-	-	-	-	-	-	-	-	-
855	885	5.20	0.96	-	-	-	-	-	-	-	-	-
885	915	5.88	1.64	-	-	-	-	-	-	-	-	-
915	945	6.55	2.32	-	-	-	-	-	-	-	-	-
945	975	7.23	2.99	-	-	-	-	-	-	-	-	-
975	1005	7.91	3.67	-	-	-	-	-	-	-	-	-
1005	1035	8.63	4.35	-	-	-	-	-	-	-	-	-
1035	1065	9.59	5.03	0.79	-	-	-	-	-	-	-	-
1065	1095	10.56	5.71	1.47	-	-	-	-	-	-	-	-
1095	1125	11.53	6.38	2.15	-	-	-	-	-	-	-	-
1125	1155	12.49	7.06	2.82	-	-	-	-	-	-	-	-
1155	1185	13.46	7.74	3.50	-	-	-	-	-	-	-	-
1185	1215	14.42	8.42	4.18	-	-	-	-	-	-	-	-
1215	1245	15.39	9.35	4.86	0.62	-	-	-	-	-	-	-
1245	1275	16.36	10.32	5.54	1.30	-	-	-	-	-	-	-
1275	1305	17.32	11.29	6.21	1.98	-	-	-	-	-	-	-
1305	1335	18.29	12.25	6.89	2.66	-	-	-	-	-	-	-
1335	1365	19.25	13.22	7.57	3.33	-	-	-	-	-	-	-
1365	1395	20.22	14.18	8.25	4.01	-	-	-	-	-	-	-
1395	1425	21.19	15.15	9.11	4.69	-	-	-	-	-	-	-
1425	1455	22.15	16.12	10.08	5.37	1.13	-	-	-	-	-	-
1455	1485	23.12	17.08	11.04	6.05	1.81	-	-	-	-	-	-
1485	1515	24.08	18.05	12.01	6.72	2.49	-	-	-	-	-	-
1515	1545	25.05	19.01	12.98	7.40	3.16	-	-	-	-	-	-
1545	1575	26.02	19.98	13.94	8.08	3.84	-	-	-	-	-	-
1575	1605	26.98	20.95	14.91	8.87	4.52	-	-	-	-	-	-
1605	1635	27.95	21.91	15.87	9.84	5.20	0.96	-	-	-	-	-
1635	1665	28.91	22.88	16.84	10.80	5.88	1.64	-	-	-	-	-
1665	1695	29.88	23.84	17.81	11.77	6.55	2.32	-	-	-	-	-
1695	1725	30.85	24.81	18.77	12.73	7.23	2.99	-	-	-	-	-
1725	1755	31.81	25.78	19.74	13.70	7.91	3.67	-	-	-	-	-
1755	1785	32.78	26.74	20.70	14.67	8.63	4.35	-	-	-	-	-
1785	1815	33.74	27.71	21.67	15.63	9.59	5.03	0.79	-	-	-	-
1815	1845	34.71	28.67	22.64	16.60	10.56	5.71	1.47	-	-	-	-
1845	1875	35.68	29.64	23.60	17.56	11.53	6.38	2.15	-	-	-	-
1875	1905	36.64	30.61	24.57	18.53	12.49	7.06	2.82	-	-	-	-
1905	1935	37.61	31.57	25.53	19.50	13.46	7.74	3.50	-	-	-	-
1935	1965	38.57	32.54	26.50	20.46	14.42	8.42	4.18	-	-	-	-
1965	1995	39.54	33.50	27.47	21.43	15.39	9.35	4.86	0.62	-	-	-
1995	2025	40.51	34.47	28.43	22.39	16.36	10.32	5.54	1.30	-	-	-
2025	2055	41.47	35.44	29.40	23.36	17.32	11.29	6.21	1.98	-	-	-
2055	2085	42.44	36.40	30.36	24.33	18.29	12.25	6.89	2.66	-	-	-
2085	2115	43.40	37.37	31.33	25.29	19.25	13.22	7.57	3.33	-	-	-
2115	2145	44.37	38.33	32.30	26.26	20.22	14.18	8.25	4.01	-	-	-
2145	2175	45.34	39.30	33.26	27.22	21.19	15.15	9.11	4.69	-	-	-
2175	2205	46.30	40.27	34.23	28.19	22.15	16.12	10.08	5.37	1.13	-	-
2205	2235	47.27	41.23	35.19	29.16	23.12	17.08	11.04	6.05	1.81	-	-
2235	2265	48.23	42.20	36.16	30.12	24.08	18.05	12.01	6.72	2.49	-	-
2265	2295	49.20	43.16	37.13	31.09	25.05	19.01	12.98	7.40	3.16	-	-
2295	2325	50.17	44.13	38.09	32.05	26.02	19.98	13.94	8.08	3.84	-	-
2325	2355	51.13	45.10	39.06	33.02	26.98	20.95	14.91	8.87	4.52	-	-
2355	2385	52.10	46.06	40.02	33.99	27.95	21.91	15.87	9.84	5.20	0.96	-
2385	2415	53.06	47.03	40.99	34.95	28.91	22.88	16.84	10.80	5.88	1.64	-
2415	2445	54.03	47.99	41.96	35.92	29.88	23.84	17.81	11.77	6.55	2.32	-
2445	2475	55.00	48.96	42.92	36.88	30.85	24.81	18.77	12.73	7.23	2.99	-
2475	2505	55.96	49.93	43.89	37.85	31.81	25.78	19.74	13.70	7.91	3.67	-
2505	2535	56.93	50.89	44.85	38.82	32.78	26.74	20.70	14.67	8.63	4.35	-





