

**Nebraska Income Tax Withholding on Wages,
Pensions and Annuities, and Gambling Winnings
Paid on or after January 1, 2017**

**(Updated December 2017 to show new dates for
Nebraska Reconciliation of Income Tax Withheld, Form W-3N
and Federal Income and Withholding Statements.)**

2017

Nebraska

Circular EN

This Circular EN replaces the
2013 Circular EN

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

Notice to Employers

Important Information for Nebraska Income Tax Withholding

Electronic Funds Transfer (EFT) Threshold for Income Tax Withholding Payments. EFT payments for income tax withholding are required if the employer has made total payments exceeding certain [threshold](#) amounts in any prior year. The Department has phased in this requirement.

- Beginning July 1, 2017, all employers who made income tax withholding payments of more than \$5,000 in any prior year are required to e-pay.

Example. An employer makes income tax withholding payments totaling \$5,000 in 2016. Beginning July 1, 2017, the employer must make all income tax withholding tax payments by EFT.

- All employers, even those who have not made payments that exceed the minimum threshold, are strongly encouraged to use EFT to make income tax withholding tax payments.

Free EFT payment methods offered include the Department's e-pay program, Tele-pay, or requesting an electronic funds withdrawal (EFW) when filing a quarterly or annual income tax withholding return.

Employers can also use ACH Credit (the bank may charge a fee for this method), or secure credit card payments can be initiated through Official Payments at officialpayments.com, or via telephone at 800-272-9829 (a convenience fee of 2.35% of the tax payment, \$1 minimum is charged to the card you use and paid to the credit card vendor). Employers can also comply with the mandate by using a third party, such as an accountant or payroll service.

Special Income Tax Withholding Procedures. An employee's state income tax withholding may be calculated by using either the percentage method tables or the tax bracket tables. Special withholding procedures must be followed if the calculated result is not at least 1.5% of the employee's taxable wages.

The Nebraska Income Tax Withholding Wage Bracket Tables in this Circular EN (beginning on page 13) are shaded to show which income tax withholding amounts meet the 1.5% requirement.

- The non-shaded area shows income tax withholding amounts that are more than 1.5% of the employee's taxable wage for the mid-point of the wage bracket. **These 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.

An employer may withhold an amount that is less than 1.5% of the employee's taxable wages if the employee provides sufficient documentation to verify that a lesser amount of income tax withholding is justified in the employee's particular circumstance. Documentation may include:

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

Without documentation, the employee's income tax withholding must be set at 1.5% or at another level within the non-shaded area of the income tax withholding tables.

Penalties. The employer may be subject to a penalty of up to \$1,000 for each employee under-withheld if the employee's low income tax withholding is not substantiated.

A taxpayer who intentionally claims an excessive number of exemptions is guilty of a Class II misdemeanor.

Any person who willfully attempts to evade the Nebraska income tax is guilty of a Class IV felony.

Any person who willfully fails to withhold, deduct, and truthfully account for and pay over any income tax withheld is guilty of a Class IV felony.

Table of Contents – 2017 Circular EN

• Calendar	4
• Reminders	4
• Instructions	
o Purpose	5
o Taxpayer Assistance	5
o Are You Required to Withhold Income Tax?	5
o Income Tax Withholding Certificate	5
o Gambling Winnings	5
o Pensions and Annuities	5
o Amounts Not Subject to Nebraska Income Tax Withholding	5
o Payroll Period	5
o Income Tax Withholding from Employees	5
o Exempt Employees	5
o Nonresident Employees	5
o Nonresidents Performing Personal Services	6
o Filing and Payment Requirements:	
■ Quarterly Return	6
■ Monthly Deposits	6
■ Monthly Deposit Filing	6
■ Annual Filers	6
■ Annual Reconciliation of Income Tax Withheld	6
■ Filing Update	7
■ Electronic Payments	7
■ E-filing	7
o Where to File	7
o Taxable Wages	7
o Determining Income Tax Withholding	7
■ Percentage Method	8
■ Wage Bracket Method	8
o Bonuses, Supplemental Wages, and Taxable Awards	8
o Gambling Winnings from Nebraska Sources	8
o Pensions and Annuities	9
■ Nebraska Income Tax Withholding from Nonresidents on Payments not Subject to Federal Income Tax Withholding	9
■ Construction Contractors	9
■ Who Must Withhold Income Tax	9
■ Form W-4NA	9
■ Determine the Income Tax Withholding Amount	9
■ Payments to a Corporation, Partnership, or LLC for Personal Services	10
• Nebraska Income Tax Withholding Percentage Method Tables (Tables 1-8)	11
• Nebraska Income Tax Withholding Wage Bracket Tables	
o Single Persons—Weekly	13
o Married Persons—Weekly	15
o Single Persons—Biweekly	17
o Married Persons—Biweekly	19
o Single Persons—Semimonthly	21
o Married Persons—Semimonthly	23
o Single Persons—Monthly	25
o Married Persons—Monthly	27
o Single Persons—Daily	29
o Married Persons—Daily	30
• Form W-4NA, Nebraska Income Tax Withholding Certificate for Nonresident Individuals	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, and 1099-MISC provided to the employee or payee must be filed by this date.

January 31. The Federal Forms W-2, W-2G, 1099-R, and 1099-MISC 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 and click on “File Your Return” under “For Businesses.”

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 the same as the number of allowances the employee claims on his or her Federal Form W-4 or W-4P. See the value of the [Nebraska allowances](#) listed on [page 8](#).

Additional State Income Tax Withholding Regulations Withholding. An employee may request that additional state income tax be withheld. The employee should give a written statement to the employer requesting the additional amount of income tax withholding. Employers should inform employees how to request additional state income tax withholding from their paychecks.

Federal Circular E Required. The Nebraska Circular EN does not include all of the information contained in the Federal Circular E, Employer's Tax Guide. A copy of that publication is available at 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 8](#).

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 [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, and any other documents showing 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 the Nebraska Department of Revenue (Department).

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, 2017**.

Taxpayer Assistance. Department taxpayer assistance offices are located in Lincoln and Omaha. The Omaha office is open from 7:30 a.m. until 4:30 p.m., Monday through Friday. The Lincoln office is open from 8:00 a.m. until 5:00 p.m., Monday through Friday. You may call for taxpayer assistance, by dialing 800-742-7474 (from within Nebraska and Iowa), or 402-471-5729. Visit the [Department'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.

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 [Nebraska Income Tax Withholding Return, Form 941N](#). 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 8](#).

Pensions and Annuities. Pension and annuity payments requesting federal income tax withholding may also have Nebraska income tax withheld.

Amounts Not Subject to State 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. Each employee is required by the IRS to file a Federal Form W-4, Employee's Withholding Allowance Certificate.

The same marital status and number of income tax withholding allowances claimed for federal purposes must be used for Nebraska. The employer is not allowed to accept one Federal Form W-4 for federal income tax withholding and a separate Form W-4 for Nebraska income tax withholding.

An employee may request that an additional Nebraska income tax withholding amount be withheld by the employer. The employee should check with the employer and may have to complete a written statement requesting the additional amount of Nebraska income tax withholding.

Exempt Employees. If employees claim exemption from federal income tax withholding because they did not have a liability last year and expect none this year, they are also exempt from Nebraska income tax withholding.

Caution: This may be changed 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. 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 is, the employer multiplies the income tax withholding 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.**

Nonresidents Performing Personal Services. A nonresident who performs personal services within Nebraska and 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 9](#).

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 the Department's free Form 941N filing [program](#). Quarterly and annual filers may also use this program.

All employers who withhold \$500 or more during the first or second month of a quarter must make a monthly deposit. See the following.

Monthly Deposits. The amount of taxes withheld determines the frequency of deposits. All employers are required to file returns and remit the tax each quarter.

No monthly deposit is required if, at month's end, the amount withheld during the month is less than \$500. The income tax withheld can be paid with the quarterly return due the last day of the month following the end of the calendar quarter.

A monthly deposit is required if the employer has withheld income taxes of **more than \$500** in the first month of the quarter. A monthly deposit must be made by the 15th day of the following month. A monthly deposit is then required to be made for the second month of the quarter, whether or not the amount of income tax withheld for the second month is more than \$500.

A deposit for the second month is required if the employer withholds income taxes of **more than \$500** during the second month of the quarter. It must be made by the 15th day of the following month and includes all income taxes withheld for both the first and second months.

Monthly Deposit Filing. Beginning January 1, 2017, a preprinted Nebraska Monthly Income Tax Withholding Deposit, Form 501N, is no longer mailed to you. Most taxpayers required to make monthly withholding deposits have been mandated to submit their payments via electronic funds transfer. The Form 501N is a transmittal document used for making withholding deposits by check in the first two months of a quarter and is not required when making deposits electronically.

Payments can be made using the Department'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.

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. 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 mailed at year-end to each licensed employer including annual filers. The 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 the Department's free Form W-3N filing program.

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; and
- Miscellaneous Income, Federal Forms 1099-MISC.

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

Electronic Filing. The Department encourages all taxpayers to file and pay electronically. Taxpayers required to pay electronically or by credit card are also required to e-file the Form 941N. Beginning in 2017, the Department will not mail Form 941N to anyone required to pay electronically, or to anyone who has e-filed Form 941N in the past. If you have questions about Internet filing or payment options, visit revenue.nebraska.gov.

Preidentified Return. 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 the Department's website to print a Form 941N. Complete the ID number, tax period, name, and address information.

E-Filing Income Tax Withholding Documents. The Department offers a free e-filing program to upload Nebraska copies of Forms W-2, W-2G, 1099-R, and 1099-MISC 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, and/or 1099-MISC for any year **must** e-file these forms.

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 Social Security Administration's Publications 1220 for 1099s, and 42-007 for e-filing these forms.

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.

The marital status and number of allowances must be the same for Nebraska as for federal. They must also be the same when the IRS requires the employer to set the status and allowances at a specific number, or when following the federal "Invalid W-4" procedures described in Federal Circular E.

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:

Income Tax Withholding–Percentage Method Withholding Allowance Table Effective January 1, 2017	
Payroll Period	Value of One Income Tax Withholding Allowance
Daily or Miscellaneous.....	\$ 7.54
Weekly.....	37.69
Biweekly.....	75.38
Semimonthly.....	81.67
Monthly.....	163.33
Quarterly.....	490.00
Semiannually.....	980.00
Annually.....	1,960.00

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. 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 Age 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. Where 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 from 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 Nebraska gambling winnings 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.

Use the appropriate payroll period in the **Nebraska Circular EN** to correspond 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 mandatory 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.

Payees choosing to **not** have federal income tax withheld are not required to have state income tax withheld. Alternatively, a taxpayer may also request to have **additional** state income tax withheld. Payors should advise payees how to communicate these requests.

Premature distributions from an IRA are not subject to Nebraska 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 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;
- Individual athletes;
- Performers;
- Public speakers; or
- Those providing professional services.

Income tax withholding is not required from payments to nonresident aliens providing personal services who are citizens of a country which 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 exclude services performed where 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, is in excess of 50% of the amount of payment. For additional information, see the [Income Tax Withholding for Nonresident Individuals Performing Personal Services in Nebraska](#) information guide.

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 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.**

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.

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 the Department in the same manner as wages or other payments subject to income tax withholding. Use Federal Form 1099-MISC 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. Use Nebraska Withholding Certificate for Nonresident Individuals, Form W-4NA, to calculate 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-MISC 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-MISC, the payor must prepare the Federal Form 1099-MISC in the name of the corporation, partnership, or LLC. Send the copies normally given to the payee to the Nebraska Department of Revenue as if the forms were not deliverable.

Payors must issue Forms 1099-MISC 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.

Nebraska Income Tax Withholding Percentage Method Tables

(For Wages Paid On or After January 1, 2017)

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

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<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 \$ 57 \$0.00					Not over \$ 137 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 57	105	0.00	plus 2.26%	57	\$ 137	204	0.00	plus 2.26%	137
105	342	1.08	plus 3.22%	105	204	508	1.51	plus 3.22%	204
342	496	8.71	plus 4.91%	342	508	790	11.30	plus 4.91%	508
496	629	16.27	plus 6.20%	496	790	981	25.15	plus 6.20%	790
629	1,182	24.52	plus 6.59%	629	981	1,300	36.99	plus 6.59%	981
1,182	—	60.96	plus 6.95%	1,182	1,300	—	58.01	plus 6.95%	1,300

TABLE 2 -BIWEEKLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<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 \$ 114 \$0.00					Not over \$ 273 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 114	211	0.00	plus 2.26%	114	\$ 273	408	0.00	plus 2.26%	273
211	684	2.19	plus 3.22%	211	408	1,016	3.05	plus 3.22%	408
684	992	17.42	plus 4.91%	684	1,016	1,581	22.63	plus 4.91%	1,016
992	1,259	32.54	plus 6.20%	992	1,581	1,961	50.37	plus 6.20%	1,581
1,259	2,364	49.09	plus 6.59%	1,259	1,961	2,601	73.93	plus 6.59%	1,961
2,364	—	121.91	plus 6.95%	2,364	2,601	—	116.11	plus 6.95%	2,601

TABLE 3 -SEMIMONTHLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<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 \$ 124 \$0.00					Not over \$ 296 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 124	228	0.00	plus 2.26%	124	\$ 296	442	0.00	plus 2.26%	296
228	741	2.35	plus 3.22%	228	442	1,101	3.30	plus 3.22%	442
741	1,074	18.87	plus 4.91%	741	1,101	1,713	24.52	plus 4.91%	1,101
1,074	1,364	35.22	plus 6.20%	1,074	1,713	2,125	54.57	plus 6.20%	1,713
1,364	2,561	53.20	plus 6.59%	1,364	2,125	2,818	80.11	plus 6.59%	2,125
2,561	—	132.08	plus 6.95%	2,561	2,818	—	125.78	plus 6.95%	2,818

TABLE 4 -MONTHLY Payroll Period

a. SINGLE Person-Including Head of Household					b. MARRIED Person-Including Surviving Spouse				
<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 \$ 248 \$0.00					Not over \$ 592 \$0.00				
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 248	457	0.00	plus 2.26%	248	\$ 592	884	0.00	plus 2.26%	592
457	1,483	4.72	plus 3.22%	457	884	2,202	6.60	plus 3.22%	884
1,483	2,148	37.76	plus 4.91%	1,483	2,202	3,425	49.04	plus 4.91%	2,202
2,148	2,728	70.41	plus 6.20%	2,148	3,425	4,249	109.09	plus 6.20%	3,425
2,728	5,123	106.37	plus 6.59%	2,728	4,249	5,635	160.18	plus 6.59%	4,249
5,123	—	264.20	plus 6.95%	5,123	5,635	—	251.52	plus 6.95%	5,635

Nebraska Income Tax Withholding Percentage Method Tables (continued)

(For Wages Paid On or After January 1, 2017)

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

a. SINGLE Person-Including Head of Household

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 744		\$0.00	
Over-	But not over-	of excess over-	
\$ 744	1,370	0.00 plus 2.26%	744
1,370	4,448	14.15 plus 3.22%	1,370
4,448	6,445	113.26 plus 4.91%	4,448
6,445	8,183	211.31 plus 6.20%	6,445
8,183	15,368	319.07 plus 6.59%	8,183
15,368	—	792.56 plus 6.95%	15,368

b. MARRIED Person-Including Surviving Spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 1,775		\$0.00	
Over-	But not over-	of excess over-	
\$ 1,775	2,653	0.00 plus 2.26%	1,775
2,653	6,605	19.84 plus 3.22%	2,653
6,605	10,275	147.09 plus 4.91%	6,605
10,275	12,748	327.29 plus 6.20%	10,275
12,748	16,905	480.62 plus 6.59%	12,748
16,905	—	754.57 plus 6.95%	16,905

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE Person-Including Head of Household

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$1,488		\$0.00	
Over-	But not over-	of excess over-	
\$ 1,488	2,740	0.00 plus 2.26%	1,488
2,740	8,895	28.30 plus 3.22%	2,740
8,895	12,890	226.49 plus 4.91%	8,895
12,890	16,365	422.64 plus 6.20%	12,890
16,365	30,735	638.09 plus 6.59%	16,365
30,735	—	1,585.07 plus 6.95%	30,735

b. MARRIED Person-Including Surviving Spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$3,550		\$0.00	
Over-	But not over-	of excess over-	
\$ 3,550	5,305	0.00 plus 2.26%	3,550
5,305	13,210	39.66 plus 3.22%	5,305
13,210	20,550	294.20 plus 4.91%	13,210
20,550	25,495	654.59 plus 6.20%	20,550
25,495	33,810	961.18 plus 6.59%	25,495
33,810	—	1,509.14 plus 6.95%	33,810

TABLE 7 - ANNUAL Payroll Period

a. SINGLE Person-Including Head of Household

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 2,975		\$0.00	
Over-	But not over-	of excess over-	
\$ 2,975	5,480	0.00 plus 2.26%	2,975
5,480	17,790	56.61 plus 3.22%	5,480
17,790	25,780	452.99 plus 4.91%	17,790
25,780	32,730	845.30 plus 6.20%	25,780
32,730	61,470	1,276.20 plus 6.59%	32,730
61,470	—	3,170.17 plus 6.95%	61,470

b. MARRIED Person-Including Surviving Spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 7,100		\$0.00	
Over-	But not over-	of excess over-	
\$ 7,100	10,610	0.00 plus 2.26%	7,100
10,610	26,420	79.33 plus 3.22%	10,610
26,420	41,100	588.41 plus 4.91%	26,420
41,100	50,990	1,309.20 plus 6.20%	41,100
50,990	67,620	1,922.38 plus 6.59%	50,990
67,620	—	3,018.30 plus 6.95%	67,620

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person-Including Head of Household

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 11		\$0.00	
Over-	But not over-	of excess over-	
\$ 11	21	0.00 plus 2.26%	11
21	68	0.23 plus 3.22%	21
68	99	1.74 plus 4.91%	68
99	126	3.26 plus 6.20%	99
126	236	4.93 plus 6.59%	126
236	—	12.18 plus 6.95%	236

b. MARRIED person-including surviving spouse

If the amount of wages is:		The Nebraska income tax withheld is:	
Not over \$ 27		\$0.00	
Over-	But not over-	of excess over-	
\$ 27	41	0.00 plus 2.26%	27
41	102	0.32 plus 3.22%	41
102	158	2.28 plus 4.91%	102
158	196	5.03 plus 6.20%	158
196	260	7.39 plus 6.59%	196
260	—	11.61 plus 6.95%	260

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Weekly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0
60	70	0	0	0	0	0	0	0	0	0	0	0
70	80	0	0	0	0	0	0	0	0	0	0	0
80	90	0.63	0	0	0	0	0	0	0	0	0	0
90	100	0.86	0	0	0	0	0	0	0	0	0	0
100	110	1.08	0	0	0	0	0	0	0	0	0	0
110	120	1.40	0	0	0	0	0	0	0	0	0	0
120	130	1.72	0.69	0	0	0	0	0	0	0	0	0
130	140	2.05	0.91	0	0	0	0	0	0	0	0	0
140	150	2.37	1.15	0	0	0	0	0	0	0	0	0
150	160	2.69	1.48	0.51	0	0	0	0	0	0	0	0
160	170	3.01	1.80	0.74	0	0	0	0	0	0	0	0
170	180	3.33	2.12	0.96	0	0	0	0	0	0	0	0
180	190	3.66	2.44	1.23	0	0	0	0	0	0	0	0
190	200	3.98	2.76	1.55	0.56	0	0	0	0	0	0	0
200	210	4.30	3.09	1.87	0.79	0	0	0	0	0	0	0
210	220	4.62	3.41	2.19	1.02	0	0	0	0	0	0	0
220	230	4.94	3.73	2.52	1.30	0	0	0	0	0	0	0
230	240	5.27	4.05	2.84	1.63	0.62	0	0	0	0	0	0
240	250	5.59	4.37	3.16	1.95	0.84	0	0	0	0	0	0
250	260	5.91	4.70	3.48	2.27	1.07	0	0	0	0	0	0
260	270	6.23	5.02	3.80	2.59	1.38	0	0	0	0	0	0
270	280	6.55	5.34	4.13	2.91	1.70	0.67	0	0	0	0	0
280	290	6.88	5.66	4.45	3.24	2.02	0.89	0	0	0	0	0
290	300	7.20	5.98	4.77	3.56	2.34	1.13	0	0	0	0	0
300	310	7.52	6.31	5.09	3.88	2.67	1.45	0	0	0	0	0
310	320	7.84	6.63	5.41	4.20	2.99	1.77	0.72	0	0	0	0
320	330	8.16	6.95	5.74	4.52	3.31	2.10	0.95	0	0	0	0
330	340	8.49	7.27	6.06	4.85	3.63	2.42	1.20	0	0	0	0
340	350	8.86	7.59	6.38	5.17	3.95	2.74	1.53	0.55	0	0	0
350	360	9.35	7.92	6.70	5.49	4.28	3.06	1.85	0.77	0	0	0
360	370	9.84	8.24	7.02	5.81	4.60	3.38	2.17	1.00	0	0	0
370	380	10.33	8.56	7.35	6.13	4.92	3.71	2.49	1.28	0	0	0
380	390	10.82	8.97	7.67	6.46	5.24	4.03	2.81	1.60	0.60	0	0
390	400	11.31	9.46	7.99	6.78	5.56	4.35	3.14	1.92	0.82	0	0
400	410	11.80	9.95	8.31	7.10	5.89	4.67	3.46	2.24	1.05	0	0
410	420	12.29	10.44	8.63	7.42	6.21	4.99	3.78	2.57	1.35	0	0
420	430	12.79	10.93	9.08	7.74	6.53	5.32	4.10	2.89	1.68	0.65	0
430	440	13.28	11.43	9.58	8.07	6.85	5.64	4.42	3.21	2.00	0.88	0
440	450	13.77	11.92	10.07	8.39	7.17	5.96	4.75	3.53	2.32	1.11	0
450	460	14.26	12.41	10.56	8.71	7.50	6.28	5.07	3.85	2.64	1.43	0
460	470	14.75	12.90	11.05	9.20	7.82	6.60	5.39	4.18	2.96	1.75	0.70
470	480	15.24	13.39	11.54	9.69	8.14	6.93	5.71	4.50	3.29	2.07	0.93
480	490	15.73	13.88	12.03	10.18	8.46	7.25	6.03	4.82	3.61	2.39	1.18
490	500	16.22	14.37	12.52	10.67	8.82	7.57	6.36	5.14	3.93	2.72	1.50
500	510	16.83	14.86	13.01	11.16	9.31	7.89	6.68	5.46	4.25	3.04	1.82
510	520	17.45	15.35	13.50	11.65	9.80	8.21	7.00	5.79	4.57	3.36	2.15
520	530	18.07	15.84	13.99	12.14	10.29	8.54	7.32	6.11	4.90	3.68	2.47
530	540	18.69	16.35	14.49	12.63	10.78	8.93	7.64	6.43	5.22	4.00	2.79
540	550	19.31	16.97	14.98	13.13	11.27	9.42	7.97	6.75	5.54	4.33	3.11
550	560	19.93	17.59	15.47	13.62	11.77	9.92	8.29	7.07	5.86	4.65	3.43
560	570	20.55	18.21	15.96	14.11	12.26	10.41	8.61	7.40	6.18	4.97	3.76
570	580	21.17	18.83	16.49	14.60	12.75	10.90	9.05	7.72	6.51	5.29	4.08
580	590	21.79	19.45	17.11	15.09	13.24	11.39	9.54	8.04	6.83	5.61	4.40
590	600	22.41	20.07	17.73	15.58	13.73	11.88	10.03	8.36	7.15	5.94	4.72
600	610	23.03	20.69	18.35	16.07	14.22	12.37	10.52	8.68	7.47	6.26	5.04
610	620	23.65	21.31	18.97	16.64	14.71	12.86	11.01	9.16	7.79	6.58	5.37
620	630	24.27	21.93	19.59	17.26	15.20	13.35	11.50	9.65	8.12	6.90	5.69
630	640	24.92	22.55	20.21	17.88	15.69	13.84	11.99	10.14	8.44	7.22	6.01
640	650	25.57	23.17	20.83	18.50	16.18	14.33	12.48	10.63	8.78	7.55	6.33
650	660	26.23	23.79	21.45	19.12	16.78	14.83	12.97	11.12	9.27	7.87	6.65
660	670	26.89	24.41	22.07	19.74	17.40	15.32	13.47	11.62	9.76	8.19	6.98
670	680	27.55	25.07	22.69	20.36	18.02	15.81	13.96	12.11	10.26	8.51	7.30
680	690	28.21	25.73	23.31	20.98	18.64	16.30	14.45	12.60	10.75	8.90	7.62
690	700	28.87	26.39	23.93	21.60	19.26	16.92	14.94	13.09	11.24	9.39	7.94
700	710	29.53	27.04	24.56	22.22	19.88	17.54	15.43	13.58	11.73	9.88	8.26
710	720	30.19	27.70	25.22	22.84	20.50	18.16	15.92	14.07	12.22	10.37	8.59
720	730	30.85	28.36	25.88	23.46	21.12	18.78	16.45	14.56	12.71	10.86	9.01
730	740	31.51	29.02	26.54	24.08	21.74	19.40	17.07	15.05	13.20	11.35	9.50
740	750	32.16	29.68	27.20	24.71	22.36	20.02	17.69	15.54	13.69	11.84	9.99

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—Weekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2017)

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—												
750	760	32.82	30.34	27.86	25.37	22.98	20.64	18.31	16.03	14.18	12.33	10.48
760	770	33.48	31.00	28.51	26.03	23.60	21.26	18.93	16.59	14.67	12.82	10.97
770	780	34.14	31.66	29.17	26.69	24.22	21.88	19.55	17.21	15.17	13.32	11.46
780	790	34.80	32.32	29.83	27.35	24.87	22.50	20.17	17.83	15.66	13.81	11.96
790	800	35.46	32.98	30.49	28.01	25.52	23.12	20.79	18.45	16.15	14.30	12.45
800	810	36.12	33.63	31.15	28.67	26.18	23.74	21.41	19.07	16.73	14.79	12.94
810	820	36.78	34.29	31.81	29.33	26.84	24.36	22.03	19.69	17.35	15.28	13.43
820	830	37.44	34.95	32.47	29.99	27.50	25.02	22.65	20.31	17.97	15.77	13.92
830	840	38.10	35.61	33.13	30.64	28.16	25.68	23.27	20.93	18.59	16.26	14.41
840	850	38.75	36.27	33.79	31.30	28.82	26.34	23.89	21.55	19.21	16.88	14.90
850	860	39.41	36.93	34.45	31.96	29.48	26.99	24.51	22.17	19.83	17.50	15.39
860	870	40.07	37.59	35.10	32.62	30.14	27.65	25.17	22.79	20.45	18.12	15.88
870	880	40.73	38.25	35.76	33.28	30.80	28.31	25.83	23.41	21.07	18.74	16.40
880	890	41.39	38.91	36.42	33.94	31.46	28.97	26.49	24.03	21.69	19.36	17.02
890	900	42.05	39.57	37.08	34.60	32.11	29.63	27.15	24.66	22.31	19.98	17.64
900	910	42.71	40.22	37.74	35.26	32.77	30.29	27.81	25.32	22.93	20.60	18.26
910	920	43.37	40.88	38.40	35.92	33.43	30.95	28.46	25.98	23.55	21.22	18.88
920	930	44.03	41.54	39.06	36.58	34.09	31.61	29.12	26.64	24.17	21.84	19.50
930	940	44.69	42.20	39.72	37.23	34.75	32.27	29.78	27.30	24.82	22.46	20.12
940	950	45.34	42.86	40.38	37.89	35.41	32.93	30.44	27.96	25.47	23.08	20.74
950	960	46.00	43.52	41.04	38.55	36.07	33.58	31.10	28.62	26.13	23.70	21.36
960	970	46.66	44.18	41.69	39.21	36.73	34.24	31.76	29.28	26.79	24.32	21.98
970	980	47.32	44.84	42.35	39.87	37.39	34.90	32.42	29.94	27.45	24.97	22.60
980	990	47.98	45.50	43.01	40.53	38.05	35.56	33.08	30.59	28.11	25.63	23.22
990	1,000	48.64	46.16	43.67	41.19	38.70	36.22	33.74	31.25	28.77	26.29	23.84
1,000	1,010	49.30	46.81	44.33	41.85	39.36	36.88	34.40	31.91	29.43	26.94	24.46
1,010	1,020	49.96	47.47	44.99	42.51	40.02	37.54	35.05	32.57	30.09	27.60	25.12
1,020	1,030	50.62	48.13	45.65	43.17	40.68	38.20	35.71	33.23	30.75	28.26	25.78
1,030	1,040	51.28	48.79	46.31	43.82	41.34	38.86	36.37	33.89	31.41	28.92	26.44
1,040	1,050	51.93	49.45	46.97	44.48	42.00	39.52	37.03	34.55	32.06	29.58	27.10
1,050	1,060	52.59	50.11	47.63	45.14	42.66	40.17	37.69	35.21	32.72	30.24	27.76
1,060	1,070	53.25	50.77	48.28	45.80	43.32	40.83	38.35	35.87	33.38	30.90	28.41
1,070	1,080	53.91	51.43	48.94	46.46	43.98	41.49	39.01	36.53	34.04	31.56	29.07
1,080	1,090	54.57	52.09	49.60	47.12	44.64	42.15	39.67	37.18	34.70	32.22	29.73
1,090	1,100	55.23	52.75	50.26	47.78	45.29	42.81	40.33	37.84	35.36	32.88	30.39
1,100	1,110	55.89	53.40	50.92	48.44	45.95	43.47	40.99	38.50	36.02	33.53	31.05
1,110	1,120	56.55	54.06	51.58	49.10	46.61	44.13	41.64	39.16	36.68	34.19	31.71
1,120	1,130	57.21	54.72	52.24	49.76	47.27	44.79	42.30	39.82	37.34	34.85	32.37
1,130	1,140	57.87	55.38	52.90	50.41	47.93	45.45	42.96	40.48	38.00	35.51	33.03
1,140	1,150	58.52	56.04	53.56	51.07	48.59	46.11	43.62	41.14	38.65	36.17	33.69
1,150	1,160	59.18	56.70	54.22	51.73	49.25	46.76	44.28	41.80	39.31	36.83	34.35
1,160	1,170	59.84	57.36	54.87	52.39	49.91	47.42	44.94	42.46	39.97	37.49	35.00
1,170	1,180	60.50	58.02	55.53	53.05	50.57	48.08	45.60	43.12	40.63	38.15	35.66
1,180	1,190	61.17	58.68	56.19	53.71	51.23	48.74	46.26	43.77	41.29	38.81	36.32
1,190	1,200	61.86	59.34	56.85	54.37	51.88	49.40	46.92	44.43	41.95	39.47	36.98
1,200	1,210	62.56	59.99	57.51	55.03	52.54	50.06	47.58	45.09	42.61	40.12	37.64
1,210	1,220	63.25	60.65	58.17	55.69	53.20	50.72	48.23	45.75	43.27	40.78	38.30
1,220	1,230	63.95	61.33	58.83	56.35	53.86	51.38	48.89	46.41	43.93	41.44	38.96
1,230	1,240	64.64	62.02	59.49	57.00	54.52	52.04	49.55	47.07	44.59	42.10	39.62
1,240	1,250	65.34	62.72	60.15	57.66	55.18	52.70	50.21	47.73	45.24	42.76	40.28
1,250	1,260	66.03	63.41	60.81	58.32	55.84	53.35	50.87	48.39	45.90	43.42	40.94
1,260	1,270	66.73	64.11	61.49	58.98	56.50	54.01	51.53	49.05	46.56	44.08	41.59
1,270	1,280	67.42	64.80	62.18	59.64	57.16	54.67	52.19	49.71	47.22	44.74	42.25
1,280	1,290	68.12	65.50	62.88	60.30	57.82	55.33	52.85	50.36	47.88	45.40	42.91
1,290	1,300	68.81	66.19	63.57	60.96	58.47	55.99	53.51	51.02	48.54	46.06	43.57
1,300	1,310	69.51	66.89	64.27	61.65	59.13	56.65	54.17	51.68	49.20	46.71	44.23
1,310	1,320	70.20	67.58	64.96	62.35	59.79	57.31	54.82	52.34	49.86	47.37	44.89
1,320	1,330	70.90	68.28	65.66	63.04	60.45	57.97	55.48	53.00	50.52	48.03	45.55
1,330	1,340	71.59	68.97	66.35	63.74	61.12	58.63	56.14	53.66	51.18	48.69	46.21
1,340	1,350	72.29	69.67	67.05	64.43	61.81	59.29	56.80	54.32	51.83	49.35	46.87
1,350	1,360	72.98	70.36	67.74	65.13	62.51	59.94	57.46	54.98	52.49	50.01	47.53
1,360	1,370	73.68	71.06	68.44	65.82	63.20	60.60	58.12	55.64	53.15	50.67	48.18
1,370	1,380	74.37	71.75	69.13	66.52	63.90	61.28	58.78	56.30	53.81	51.33	48.84
1,380	1,390	75.07	72.45	69.83	67.21	64.59	61.97	59.44	56.95	54.47	51.99	49.50
1,390	1,400	75.76	73.14	70.52	67.91	65.29	62.67	60.10	57.61	55.13	52.65	50.16
1,400	1,410	76.46	73.84	71.22	68.60	65.98	63.36	60.76	58.27	55.79	53.30	50.82
1,410	1,420	77.15	74.53	71.91	69.30	66.68	64.06	61.44	58.93	56.45	53.96	51.48
1,420	1,430	77.85	75.23	72.61	69.99	67.37	64.75	62.13	59.59	57.11	54.62	52.14
1,430	1,440	78.54	75.92	73.30	70.69	68.07	65.45	62.83	60.25	57.77	55.28	52.80

1,440 and over—Use Table 1a on [page 11](#), and see instructions on pages [7](#) and [8](#).

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—Weekly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0
125	135	0	0	0	0	0	0	0	0	0	0	0
135	145	0	0	0	0	0	0	0	0	0	0	0
145	155	0	0	0	0	0	0	0	0	0	0	0
155	165	0.52	0	0	0	0	0	0	0	0	0	0
165	175	0.75	0	0	0	0	0	0	0	0	0	0
175	185	0.97	0	0	0	0	0	0	0	0	0	0
185	195	1.20	0	0	0	0	0	0	0	0	0	0
195	205	1.42	0.57	0	0	0	0	0	0	0	0	0
205	215	1.70	0.80	0	0	0	0	0	0	0	0	0
215	225	2.03	1.02	0	0	0	0	0	0	0	0	0
225	235	2.35	1.25	0	0	0	0	0	0	0	0	0
235	245	2.67	1.48	0.62	0	0	0	0	0	0	0	0
245	255	2.99	1.78	0.85	0	0	0	0	0	0	0	0
255	265	3.31	2.10	1.08	0	0	0	0	0	0	0	0
265	275	3.64	2.42	1.30	0	0	0	0	0	0	0	0
275	285	3.96	2.74	1.53	0.68	0	0	0	0	0	0	0
285	295	4.28	3.07	1.85	0.90	0	0	0	0	0	0	0
295	305	4.60	3.39	2.17	1.13	0	0	0	0	0	0	0
305	315	4.92	3.71	2.50	1.35	0.50	0	0	0	0	0	0
315	325	5.25	4.03	2.82	1.60	0.73	0	0	0	0	0	0
325	335	5.57	4.35	3.14	1.93	0.95	0	0	0	0	0	0
335	345	5.89	4.68	3.46	2.25	1.18	0	0	0	0	0	0
345	355	6.21	5.00	3.78	2.57	1.41	0.55	0	0	0	0	0
355	365	6.53	5.32	4.11	2.89	1.68	0.78	0	0	0	0	0
365	375	6.86	5.64	4.43	3.21	2.00	1.01	0	0	0	0	0
375	385	7.18	5.96	4.75	3.54	2.32	1.23	0	0	0	0	0
385	395	7.50	6.29	5.07	3.86	2.64	1.46	0.61	0	0	0	0
395	405	7.82	6.61	5.39	4.18	2.97	1.75	0.83	0	0	0	0
405	415	8.14	6.93	5.72	4.50	3.29	2.08	1.06	0	0	0	0
415	425	8.47	7.25	6.04	4.82	3.61	2.40	1.29	0	0	0	0
425	435	8.79	7.57	6.36	5.15	3.93	2.72	1.51	0.66	0	0	0
435	445	9.11	7.90	6.68	5.47	4.25	3.04	1.83	0.89	0	0	0
445	455	9.43	8.22	7.00	5.79	4.58	3.36	2.15	1.11	0	0	0
455	465	9.75	8.54	7.33	6.11	4.90	3.69	2.47	1.34	0	0	0
465	475	10.08	8.86	7.65	6.43	5.22	4.01	2.79	1.58	0.71	0	0
475	485	10.40	9.18	7.97	6.76	5.54	4.33	3.12	1.90	0.94	0	0
485	495	10.72	9.51	8.29	7.08	5.86	4.65	3.44	2.22	1.16	0	0
495	505	11.04	9.83	8.61	7.40	6.19	4.97	3.76	2.55	1.39	0.54	0
505	515	11.40	10.15	8.94	7.72	6.51	5.30	4.08	2.87	1.65	0.76	0
515	525	11.89	10.47	9.26	8.04	6.83	5.62	4.40	3.19	1.98	0.99	0
525	535	12.38	10.79	9.58	8.37	7.15	5.94	4.73	3.51	2.30	1.22	0
535	545	12.87	11.12	9.90	8.69	7.47	6.26	5.05	3.83	2.62	1.44	0.59
545	555	13.36	11.51	10.22	9.01	7.80	6.58	5.37	4.16	2.94	1.73	0.82
555	565	13.85	12.00	10.55	9.33	8.12	6.91	5.69	4.48	3.26	2.05	1.04
565	575	14.34	12.49	10.87	9.65	8.44	7.23	6.01	4.80	3.59	2.37	1.27
575	585	14.84	12.98	11.19	9.98	8.76	7.55	6.34	5.12	3.91	2.69	1.49
585	595	15.33	13.48	11.63	10.30	9.08	7.87	6.66	5.44	4.23	3.02	1.80
595	605	15.82	13.97	12.12	10.62	9.41	8.19	6.98	5.77	4.55	3.34	2.13
605	615	16.31	14.46	12.61	10.94	9.73	8.52	7.30	6.09	4.87	3.66	2.45
615	625	16.80	14.95	13.10	11.26	10.05	8.84	7.62	6.41	5.20	3.98	2.77
625	635	17.29	15.44	13.59	11.74	10.37	9.16	7.95	6.73	5.52	4.30	3.09
635	645	17.78	15.93	14.08	12.23	10.69	9.48	8.27	7.05	5.84	4.63	3.41
645	655	18.27	16.42	14.57	12.72	11.02	9.80	8.59	7.38	6.16	4.95	3.74
655	665	18.76	16.91	15.06	13.21	11.36	10.13	8.91	7.70	6.48	5.27	4.06
665	675	19.25	17.40	15.55	13.70	11.85	10.45	9.23	8.02	6.81	5.59	4.38
675	685	19.75	17.89	16.04	14.19	12.34	10.77	9.56	8.34	7.13	5.91	4.70
685	695	20.24	18.39	16.54	14.68	12.83	11.09	9.88	8.66	7.45	6.24	5.02
695	705	20.73	18.88	17.03	15.18	13.32	11.47	10.20	8.99	7.77	6.56	5.35
705	715	21.22	19.37	17.52	15.67	13.82	11.97	10.52	9.31	8.09	6.88	5.67
715	725	21.71	19.86	18.01	16.16	14.31	12.46	10.84	9.63	8.42	7.20	5.99
725	735	22.20	20.35	18.50	16.65	14.80	12.95	11.17	9.95	8.74	7.52	6.31
735	745	22.69	20.84	18.99	17.14	15.29	13.44	11.59	10.27	9.06	7.85	6.63
745	755	23.18	21.33	19.48	17.63	15.78	13.93	12.08	10.60	9.38	8.17	6.96
755	765	23.67	21.82	19.97	18.12	16.27	14.42	12.57	10.92	9.70	8.49	7.28
765	775	24.16	22.31	20.46	18.61	16.76	14.91	13.06	11.24	10.03	8.81	7.60
775	785	24.66	22.80	20.95	19.10	17.25	15.40	13.55	11.70	10.35	9.13	7.92
785	795	25.15	23.30	21.45	19.59	17.74	15.89	14.04	12.19	10.67	9.46	8.24
795	805	25.77	23.79	21.94	20.09	18.23	16.38	14.53	12.68	10.99	9.78	8.57
805	815	26.39	24.28	22.43	20.58	18.73	16.88	15.02	13.17	11.32	10.10	8.89

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons — Weekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2017)

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	27.01	24.77	22.92	21.07	19.22	17.37	15.52	13.67	11.81	10.42	9.21
825	835	27.63	25.29	23.41	21.56	19.71	17.86	16.01	14.16	12.31	10.74	9.53
835	845	28.25	25.91	23.90	22.05	20.20	18.35	16.50	14.65	12.80	11.07	9.85
845	855	28.87	26.53	24.39	22.54	20.69	18.84	16.99	15.14	13.29	11.44	10.18
855	865	29.49	27.15	24.88	23.03	21.18	19.33	17.48	15.63	13.78	11.93	10.50
865	875	30.11	27.77	25.44	23.52	21.67	19.82	17.97	16.12	14.27	12.42	10.82
875	885	30.73	28.39	26.06	24.01	22.16	20.31	18.46	16.61	14.76	12.91	11.14
885	895	31.35	29.01	26.68	24.50	22.65	20.80	18.95	17.10	15.25	13.40	11.55
895	905	31.97	29.63	27.30	25.00	23.14	21.29	19.44	17.59	15.74	13.89	12.04
905	915	32.59	30.25	27.92	25.58	23.64	21.79	19.93	18.08	16.23	14.38	12.53
915	925	33.21	30.87	28.54	26.20	24.13	22.28	20.43	18.58	16.72	14.87	13.02
925	935	33.83	31.49	29.16	26.82	24.62	22.77	20.92	19.07	17.22	15.36	13.51
935	945	34.45	32.11	29.78	27.44	25.11	23.26	21.41	19.56	17.71	15.86	14.01
945	955	35.07	32.73	30.40	28.06	25.72	23.75	21.90	20.05	18.20	16.35	14.50
955	965	35.69	33.35	31.02	28.68	26.34	24.24	22.39	20.54	18.69	16.84	14.99
965	975	36.31	33.97	31.64	29.30	26.96	24.73	22.88	21.03	19.18	17.33	15.48
975	985	36.93	34.59	32.26	29.92	27.58	25.25	23.37	21.52	19.67	17.82	15.97
985	995	37.58	35.21	32.88	30.54	28.20	25.87	23.86	22.01	20.16	18.31	16.46
995	1,005	38.24	35.83	33.50	31.16	28.82	26.49	24.35	22.50	20.65	18.80	16.95
1,005	1,015	38.90	36.45	34.12	31.78	29.44	27.11	24.84	22.99	21.14	19.29	17.44
1,015	1,025	39.56	37.08	34.74	32.40	30.06	27.73	25.39	23.49	21.63	19.78	17.93
1,025	1,035	40.22	37.74	35.36	33.02	30.68	28.35	26.01	23.98	22.13	20.27	18.42
1,035	1,045	40.88	38.39	35.98	33.64	31.30	28.97	26.63	24.47	22.62	20.77	18.92
1,045	1,055	41.54	39.05	36.60	34.26	31.92	29.59	27.25	24.96	23.11	21.26	19.41
1,055	1,065	42.20	39.71	37.23	34.88	32.54	30.21	27.87	25.53	23.60	21.75	19.90
1,065	1,075	42.86	40.37	37.89	35.50	33.16	30.83	28.49	26.15	24.09	22.24	20.39
1,075	1,085	43.51	41.03	38.55	36.12	33.78	31.45	29.11	26.77	24.58	22.73	20.88
1,085	1,095	44.17	41.69	39.21	36.74	34.40	32.07	29.73	27.39	25.07	23.22	21.37
1,095	1,105	44.83	42.35	39.86	37.38	35.02	32.69	30.35	28.01	25.68	23.71	21.86
1,105	1,115	45.49	43.01	40.52	38.04	35.64	33.31	30.97	28.63	26.30	24.20	22.35
1,115	1,125	46.15	43.67	41.18	38.70	36.26	33.93	31.59	29.25	26.92	24.69	22.84
1,125	1,135	46.81	44.33	41.84	39.36	36.88	34.55	32.21	29.87	27.54	25.20	23.33
1,135	1,145	47.47	44.98	42.50	40.02	37.53	35.17	32.83	30.49	28.16	25.82	23.83
1,145	1,155	48.13	45.64	43.16	40.68	38.19	35.79	33.45	31.11	28.78	26.44	24.32
1,155	1,165	48.79	46.30	43.82	41.33	38.85	36.41	34.07	31.73	29.40	27.06	24.81
1,165	1,175	49.45	46.96	44.48	41.99	39.51	37.03	34.69	32.35	30.02	27.68	25.34
1,175	1,185	50.10	47.62	45.14	42.65	40.17	37.69	35.31	32.97	30.64	28.30	25.96
1,185	1,195	50.76	48.28	45.80	43.31	40.83	38.34	35.93	33.59	31.26	28.92	26.58
1,195	1,205	51.42	48.94	46.45	43.97	41.49	39.00	36.55	34.21	31.88	29.54	27.20
1,205	1,215	52.08	49.60	47.11	44.63	42.15	39.66	37.18	34.83	32.50	30.16	27.82
1,215	1,225	52.74	50.26	47.77	45.29	42.81	40.32	37.84	35.45	33.12	30.78	28.44
1,225	1,235	53.40	50.92	48.43	45.95	43.46	40.98	38.50	36.07	33.74	31.40	29.06
1,235	1,245	54.06	51.57	49.09	46.61	44.12	41.64	39.16	36.69	34.36	32.02	29.68
1,245	1,255	54.72	52.23	49.75	47.27	44.78	42.30	39.81	37.33	34.98	32.64	30.30
1,255	1,265	55.38	52.89	50.41	47.92	45.44	42.96	40.47	37.99	35.60	33.26	30.92
1,265	1,275	56.04	53.55	51.07	48.58	46.10	43.62	41.13	38.65	36.22	33.88	31.54
1,275	1,285	56.69	54.21	51.73	49.24	46.76	44.28	41.79	39.31	36.84	34.50	32.16
1,285	1,295	57.35	54.87	52.39	49.90	47.42	44.93	42.45	39.97	37.48	35.12	32.78
1,295	1,305	58.01	55.53	53.04	50.56	48.08	45.59	43.11	40.63	38.14	35.74	33.40
1,305	1,315	58.71	56.19	53.70	51.22	48.74	46.25	43.77	41.28	38.80	36.36	34.02
1,315	1,325	59.40	56.85	54.36	51.88	49.40	46.91	44.43	41.94	39.46	36.98	34.64
1,325	1,335	60.09	57.51	55.02	52.54	50.05	47.57	45.09	42.60	40.12	37.64	35.26
1,335	1,345	60.79	58.17	55.68	53.20	50.71	48.23	45.75	43.26	40.78	38.29	35.88
1,345	1,355	61.49	58.87	56.34	53.86	51.37	48.89	46.40	43.92	41.44	38.95	36.50
1,355	1,365	62.18	59.56	57.00	54.51	52.03	49.55	47.06	44.58	42.10	39.61	37.13
1,365	1,375	62.87	60.26	57.66	55.17	52.69	50.21	47.72	45.24	42.75	40.27	37.79
1,375	1,385	63.57	60.95	58.33	55.83	53.35	50.87	48.38	45.90	43.41	40.93	38.45
1,385	1,395	64.27	61.65	59.03	56.49	54.01	51.52	49.04	46.56	44.07	41.59	39.11
1,395	1,405	64.96	62.34	59.72	57.15	54.67	52.18	49.70	47.22	44.73	42.25	39.76
1,405	1,415	65.66	63.04	60.42	57.81	55.33	52.84	50.36	47.87	45.39	42.91	40.42
1,415	1,425	66.35	63.73	61.11	58.49	55.99	53.50	51.02	48.53	46.05	43.57	41.08
1,425	1,435	67.05	64.43	61.81	59.19	56.64	54.16	51.68	49.19	46.71	44.23	41.74
1,435	1,445	67.74	65.12	62.50	59.88	57.30	54.82	52.34	49.85	47.37	44.88	42.40
1,445	1,455	68.43	65.82	63.20	60.58	57.96	55.48	52.99	50.51	48.03	45.54	43.06
1,455	1,465	69.13	66.51	63.89	61.27	58.65	56.14	53.65	51.17	48.69	46.20	43.72
1,465	1,475	69.83	67.21	64.59	61.97	59.35	56.80	54.31	51.83	49.34	46.86	44.38
1,475	1,485	70.52	67.90	65.28	62.66	60.04	57.46	54.97	52.49	50.00	47.52	45.04
1,485	1,495	71.22	68.60	65.98	63.36	60.74	58.12	55.63	53.15	50.66	48.18	45.70
1,495	1,505	71.91	69.29	66.67	64.05	61.43	58.81	56.29	53.81	51.32	48.84	46.35

1,505 and over—Use Table 1b on [page 11](#), and see instructions on pages [7](#) and [8](#).

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—Biweekly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0	
105	115	0	0	0	0	0	0	0	0	0	0	0	
115	125	0	0	0	0	0	0	0	0	0	0	0	
125	135	0	0	0	0	0	0	0	0	0	0	0	
135	145	0.59	0	0	0	0	0	0	0	0	0	0	
145	155	0.81	0	0	0	0	0	0	0	0	0	0	
155	165	1.04	0	0	0	0	0	0	0	0	0	0	
165	175	1.27	0	0	0	0	0	0	0	0	0	0	
175	185	1.49	0	0	0	0	0	0	0	0	0	0	
185	195	1.72	0	0	0	0	0	0	0	0	0	0	
195	205	1.94	0	0	0	0	0	0	0	0	0	0	
205	215	2.17	0	0	0	0	0	0	0	0	0	0	
215	225	2.48	0.69	0	0	0	0	0	0	0	0	0	
225	235	2.80	0.92	0	0	0	0	0	0	0	0	0	
235	245	3.12	1.14	0	0	0	0	0	0	0	0	0	
245	255	3.45	1.37	0	0	0	0	0	0	0	0	0	
255	265	3.77	1.60	0	0	0	0	0	0	0	0	0	
265	275	4.09	1.82	0	0	0	0	0	0	0	0	0	
275	285	4.41	2.05	0	0	0	0	0	0	0	0	0	
285	295	4.73	2.31	0.57	0	0	0	0	0	0	0	0	
295	305	5.06	2.63	0.80	0	0	0	0	0	0	0	0	
305	315	5.38	2.95	1.02	0	0	0	0	0	0	0	0	
315	325	5.70	3.27	1.25	0	0	0	0	0	0	0	0	
325	335	6.02	3.59	1.47	0	0	0	0	0	0	0	0	
335	345	6.34	3.92	1.70	0	0	0	0	0	0	0	0	
345	355	6.67	4.24	1.93	0	0	0	0	0	0	0	0	
355	365	6.99	4.56	2.15	0	0	0	0	0	0	0	0	
365	375	7.31	4.88	2.46	0.67	0	0	0	0	0	0	0	
375	385	7.63	5.20	2.78	0.90	0	0	0	0	0	0	0	
385	395	7.95	5.53	3.10	1.13	0	0	0	0	0	0	0	
395	405	8.28	5.85	3.42	1.35	0	0	0	0	0	0	0	
405	415	8.60	6.17	3.74	1.58	0	0	0	0	0	0	0	
415	425	8.92	6.49	4.07	1.80	0	0	0	0	0	0	0	
425	435	9.24	6.81	4.39	2.03	0	0	0	0	0	0	0	
435	445	9.56	7.14	4.71	2.28	0.55	0	0	0	0	0	0	
445	455	9.89	7.46	5.03	2.60	0.78	0	0	0	0	0	0	
455	465	10.21	7.78	5.35	2.93	1.01	0	0	0	0	0	0	
465	475	10.53	8.10	5.68	3.25	1.23	0	0	0	0	0	0	
475	485	10.85	8.42	6.00	3.57	1.46	0	0	0	0	0	0	
485	495	11.17	8.75	6.32	3.89	1.68	0	0	0	0	0	0	
495	505	11.50	9.07	6.64	4.21	1.91	0	0	0	0	0	0	
505	515	11.82	9.39	6.96	4.54	2.14	0	0	0	0	0	0	
515	525	12.14	9.71	7.29	4.86	2.43	0.66	0	0	0	0	0	
525	535	12.46	10.03	7.61	5.18	2.75	0.88	0	0	0	0	0	
535	545	12.78	10.36	7.93	5.50	3.07	1.11	0	0	0	0	0	
545	555	13.11	10.68	8.25	5.82	3.40	1.34	0	0	0	0	0	
555	565	13.43	11.00	8.57	6.15	3.72	1.56	0	0	0	0	0	
565	575	13.75	11.32	8.90	6.47	4.04	1.79	0	0	0	0	0	
575	585	14.07	11.64	9.22	6.79	4.36	2.01	0	0	0	0	0	
585	595	14.39	11.97	9.54	7.11	4.68	2.26	0.54	0	0	0	0	
595	605	14.72	12.29	9.86	7.43	5.01	2.58	0.76	0	0	0	0	
605	615	15.04	12.61	10.18	7.76	5.33	2.90	0.99	0	0	0	0	
615	625	15.36	12.93	10.51	8.08	5.65	3.22	1.21	0	0	0	0	
625	635	15.68	13.25	10.83	8.40	5.97	3.55	1.44	0	0	0	0	
635	645	16.00	13.58	11.15	8.72	6.29	3.87	1.67	0	0	0	0	
645	655	16.33	13.90	11.47	9.04	6.62	4.19	1.89	0	0	0	0	
655	665	16.65	14.22	11.79	9.37	6.94	4.51	2.12	0	0	0	0	
665	675	16.97	14.54	12.12	9.69	7.26	4.83	2.41	0.64	0	0	0	
675	685	17.29	14.86	12.44	10.01	7.58	5.16	2.73	0.87	0	0	0	
685	695	17.71	15.19	12.76	10.33	7.90	5.48	3.05	1.09	0	0	0	
695	705	18.21	15.51	13.08	10.65	8.23	5.80	3.37	1.32	0	0	0	
705	715	18.70	15.83	13.40	10.98	8.55	6.12	3.69	1.54	0	0	0	
715	725	19.19	16.15	13.73	11.30	8.87	6.44	4.02	1.77	0	0	0	
725	735	19.68	16.47	14.05	11.62	9.19	6.77	4.34	2.00	0	0	0	
735	745	20.17	16.80	14.37	11.94	9.51	7.09	4.66	2.23	0.52	0	0	
745	755	20.66	17.12	14.69	12.26	9.84	7.41	4.98	2.56	0.74	0	0	
755	765	21.15	17.45	15.01	12.59	10.16	7.73	5.30	2.88	0.97	0	0	
765	775	21.64	17.94	15.34	12.91	10.48	8.05	5.63	3.20	1.20	0	0	
775	785	22.13	18.43	15.66	13.23	10.80	8.38	5.95	3.52	1.42	0	0	
785	795	22.62	18.92	15.98	13.55	11.12	8.70	6.27	3.84	1.65	0	0	

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—Biweekly Payroll Period (continued)

(For Wages Paid on or After January 1, 2017)

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	23.12	19.41	16.30	13.87	11.45	9.02	6.59	4.17	1.87	0	0
805	815	23.61	19.91	16.62	14.20	11.77	9.34	6.91	4.49	2.10	0	0
815	825	24.10	20.40	16.95	14.52	12.09	9.66	7.24	4.81	2.38	0.62	0
825	835	24.59	20.89	17.27	14.84	12.41	9.99	7.56	5.13	2.70	0.85	0
835	845	25.08	21.38	17.68	15.16	12.73	10.31	7.88	5.45	3.03	1.08	0
845	855	25.57	21.87	18.17	15.48	13.06	10.63	8.20	5.78	3.35	1.30	0
855	865	26.06	22.36	18.66	15.81	13.38	10.95	8.52	6.10	3.67	1.53	0
865	875	26.55	22.85	19.15	16.13	13.70	11.27	8.85	6.42	3.99	1.75	0
875	885	27.04	23.34	19.64	16.45	14.02	11.60	9.17	6.74	4.31	1.98	0
885	895	27.53	23.83	20.13	16.77	14.34	11.92	9.49	7.06	4.64	2.21	0.50
895	905	28.03	24.32	20.62	17.09	14.67	12.24	9.81	7.39	4.96	2.53	0.73
905	915	28.52	24.82	21.11	17.42	14.99	12.56	10.13	7.71	5.28	2.85	0.95
915	925	29.01	25.31	21.61	17.90	15.31	12.88	10.46	8.03	5.60	3.17	1.18
925	935	29.50	25.80	22.10	18.40	15.63	13.21	10.78	8.35	5.92	3.50	1.41
935	945	29.99	26.29	22.59	18.89	15.95	13.53	11.10	8.67	6.25	3.82	1.63
945	955	30.48	26.78	23.08	19.38	16.28	13.85	11.42	9.00	6.57	4.14	1.86
955	965	30.97	27.27	23.57	19.87	16.60	14.17	11.74	9.32	6.89	4.46	2.08
965	975	31.46	27.76	24.06	20.36	16.92	14.49	12.07	9.64	7.21	4.78	2.36
975	985	31.95	28.25	24.55	20.85	17.24	14.82	12.39	9.96	7.53	5.11	2.68
985	995	32.44	28.74	25.04	21.34	17.64	15.14	12.71	10.28	7.86	5.43	3.00
995	1,005	33.04	29.23	25.53	21.83	18.13	15.46	13.03	10.61	8.18	5.75	3.32
1,005	1,015	33.66	29.73	26.02	22.32	18.62	15.78	13.35	10.93	8.50	6.07	3.65
1,015	1,025	34.28	30.22	26.52	22.81	19.11	16.10	13.68	11.25	8.82	6.39	3.97
1,025	1,035	34.90	30.71	27.01	23.31	19.60	16.43	14.00	11.57	9.14	6.72	4.29
1,035	1,045	35.52	31.20	27.50	23.80	20.09	16.75	14.32	11.89	9.47	7.04	4.61
1,045	1,055	36.14	31.69	27.99	24.29	20.59	17.07	14.64	12.22	9.79	7.36	4.93
1,055	1,065	36.76	32.18	28.48	24.78	21.08	17.39	14.96	12.54	10.11	7.68	5.26
1,065	1,075	37.38	32.70	28.97	25.27	21.57	17.87	15.29	12.86	10.43	8.00	5.58
1,075	1,085	38.00	33.32	29.46	25.76	22.06	18.36	15.61	13.18	10.75	8.33	5.90
1,085	1,095	38.62	33.94	29.95	26.25	22.55	18.85	15.93	13.50	11.08	8.65	6.22
1,095	1,105	39.24	34.56	30.44	26.74	23.04	19.34	16.25	13.83	11.40	8.97	6.54
1,105	1,115	39.86	35.18	30.93	27.23	23.53	19.83	16.57	14.15	11.72	9.29	6.87
1,115	1,125	40.48	35.80	31.43	27.72	24.02	20.32	16.90	14.47	12.04	9.61	7.19
1,125	1,135	41.10	36.42	31.92	28.22	24.51	20.81	17.22	14.79	12.36	9.94	7.51
1,135	1,145	41.72	37.04	32.41	28.71	25.00	21.30	17.60	15.11	12.69	10.26	7.83
1,145	1,155	42.34	37.66	32.99	29.20	25.50	21.79	18.09	15.44	13.01	10.58	8.15
1,155	1,165	42.96	38.28	33.61	29.69	25.99	22.29	18.58	15.76	13.33	10.90	8.48
1,165	1,175	43.58	38.90	34.23	30.18	26.48	22.78	19.08	16.08	13.65	11.22	8.80
1,175	1,185	44.20	39.52	34.85	30.67	26.97	23.27	19.57	16.40	13.97	11.55	9.12
1,185	1,195	44.82	40.14	35.47	31.16	27.46	23.76	20.06	16.72	14.30	11.87	9.44
1,195	1,205	45.44	40.76	36.09	31.65	27.95	24.25	20.55	17.05	14.62	12.19	9.76
1,205	1,215	46.06	41.38	36.71	32.14	28.44	24.74	21.04	17.37	14.94	12.51	10.09
1,215	1,225	46.68	42.00	37.33	32.66	28.93	25.23	21.53	17.83	15.26	12.83	10.41
1,225	1,235	47.30	42.62	37.95	33.28	29.42	25.72	22.02	18.32	15.58	13.16	10.73
1,235	1,245	47.92	43.24	38.57	33.90	29.91	26.21	22.51	18.81	15.91	13.48	11.05
1,245	1,255	48.54	43.86	39.19	34.52	30.41	26.70	23.00	19.30	16.23	13.80	11.37
1,255	1,265	49.16	44.48	39.81	35.14	30.90	27.20	23.49	19.79	16.55	14.12	11.70
1,265	1,275	49.81	45.10	40.43	35.76	31.39	27.69	23.99	20.28	16.87	14.44	12.02
1,275	1,285	50.47	45.72	41.05	36.38	31.88	28.18	24.48	20.78	17.19	14.77	12.34
1,285	1,295	51.13	46.34	41.67	37.00	32.37	28.67	24.97	21.27	17.57	15.09	12.66
1,295	1,305	51.79	46.96	42.29	37.62	32.94	29.16	25.46	21.76	18.06	15.41	12.98
1,305	1,315	52.45	47.58	42.91	38.24	33.56	29.65	25.95	22.25	18.55	15.73	13.31
1,315	1,325	53.11	48.20	43.53	38.86	34.18	30.14	26.44	22.74	19.04	16.05	13.63
1,325	1,335	53.77	48.82	44.15	39.48	34.80	30.63	26.93	23.23	19.53	16.38	13.95
1,335	1,345	54.43	49.46	44.77	40.10	35.42	31.12	27.42	23.72	20.02	16.70	14.27
1,345	1,355	55.09	50.12	45.39	40.72	36.04	31.61	27.91	24.21	20.51	17.02	14.59
1,355	1,365	55.75	50.78	46.01	41.34	36.66	32.11	28.40	24.70	21.00	17.34	14.92
1,365	1,375	56.40	51.44	46.63	41.96	37.28	32.61	28.90	25.19	21.49	17.79	15.24
1,375	1,385	57.06	52.10	47.25	42.58	37.90	33.23	29.39	25.69	21.98	18.28	15.56
1,385	1,395	57.72	52.76	47.87	43.20	38.52	33.85	29.88	26.18	22.48	18.77	15.88
1,395	1,405	58.38	53.41	48.49	43.82	39.14	34.47	30.37	26.67	22.97	19.27	16.20
1,405	1,415	59.04	54.07	49.11	44.44	39.76	35.09	30.86	27.16	23.46	19.76	16.53
1,415	1,425	59.70	54.73	49.76	45.06	40.38	35.71	31.35	27.65	23.95	20.25	16.85
1,425	1,435	60.36	55.39	50.42	45.68	41.00	36.33	31.84	28.14	24.44	20.74	17.17
1,435	1,445	61.02	56.05	51.08	46.30	41.62	36.95	32.33	28.63	24.93	21.23	17.53
1,445	1,455	61.68	56.71	51.74	46.92	42.24	37.57	32.89	29.12	25.42	21.72	18.02
1,455	1,465	62.34	57.37	52.40	47.54	42.86	38.19	33.51	29.61	25.91	22.21	18.51
1,465	1,475	62.99	58.03	53.06	48.16	43.48	38.81	34.13	30.10	26.40	22.70	19.00
1,475	1,485	63.65	58.69	53.72	48.78	44.10	39.43	34.75	30.60	26.89	23.19	19.49

1,495 and over— Use Table 2a on [page 11](#), and see instructions on pages 7 and 8.

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—Biweekly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0.84	0	0	0	0	0	0	0	0	0	0
320	340	1.29	0	0	0	0	0	0	0	0	0	0
340	360	1.74	0	0	0	0	0	0	0	0	0	0
360	380	2.19	0	0	0	0	0	0	0	0	0	0
380	400	2.64	0.94	0	0	0	0	0	0	0	0	0
400	420	3.11	1.39	0	0	0	0	0	0	0	0	0
420	440	3.76	1.84	0	0	0	0	0	0	0	0	0
440	460	4.40	2.30	0.59	0	0	0	0	0	0	0	0
460	480	5.05	2.75	1.05	0	0	0	0	0	0	0	0
480	500	5.69	3.26	1.50	0	0	0	0	0	0	0	0
500	520	6.33	3.91	1.95	0	0	0	0	0	0	0	0
520	540	6.98	4.55	2.40	0.70	0	0	0	0	0	0	0
540	560	7.62	5.20	2.85	1.15	0	0	0	0	0	0	0
560	580	8.27	5.84	3.41	1.60	0	0	0	0	0	0	0
580	600	8.91	6.48	4.06	2.05	0	0	0	0	0	0	0
600	620	9.55	7.13	4.70	2.51	0.80	0	0	0	0	0	0
620	640	10.20	7.77	5.34	2.96	1.25	0	0	0	0	0	0
640	660	10.84	8.42	5.99	3.56	1.71	0	0	0	0	0	0
660	680	11.49	9.06	6.63	4.20	2.16	0	0	0	0	0	0
680	700	12.13	9.70	7.28	4.85	2.61	0.91	0	0	0	0	0
700	720	12.77	10.35	7.92	5.49	3.07	1.36	0	0	0	0	0
720	740	13.42	10.99	8.56	6.14	3.71	1.81	0	0	0	0	0
740	760	14.06	11.64	9.21	6.78	4.35	2.26	0.56	0	0	0	0
760	780	14.71	12.28	9.85	7.42	5.00	2.71	1.01	0	0	0	0
780	800	15.35	12.92	10.50	8.07	5.64	3.21	1.46	0	0	0	0
800	820	15.99	13.57	11.14	8.71	6.29	3.86	1.91	0	0	0	0
820	840	16.64	14.21	11.78	9.36	6.93	4.50	2.37	0.66	0	0	0
840	860	17.28	14.86	12.43	10.00	7.57	5.15	2.82	1.12	0	0	0
860	880	17.93	15.50	13.07	10.64	8.22	5.79	3.36	1.57	0	0	0
880	900	18.57	16.14	13.72	11.29	8.86	6.43	4.01	2.02	0	0	0
900	920	19.21	16.79	14.36	11.93	9.51	7.08	4.65	2.47	0.77	0	0
920	940	19.86	17.43	15.00	12.58	10.15	7.72	5.29	2.92	1.22	0	0
940	960	20.50	18.08	15.65	13.22	10.79	8.37	5.94	3.51	1.67	0	0
960	980	21.15	18.72	16.29	13.86	11.44	9.01	6.58	4.16	2.12	0	0
980	1,000	21.79	19.36	16.94	14.51	12.08	9.65	7.23	4.80	2.58	0.87	0
1,000	1,020	22.43	20.01	17.58	15.15	12.73	10.30	7.87	5.44	3.03	1.32	0
1,020	1,040	23.32	20.65	18.22	15.80	13.37	10.94	8.51	6.09	3.66	1.78	0
1,040	1,060	24.30	21.30	18.87	16.44	14.01	11.59	9.16	6.73	4.30	2.23	0.52
1,060	1,080	25.28	21.94	19.51	17.08	14.66	12.23	9.80	7.38	4.95	2.68	0.98
1,080	1,100	26.26	22.58	20.16	17.73	15.30	12.87	10.45	8.02	5.59	3.17	1.43
1,100	1,120	27.25	23.54	20.80	18.37	15.95	13.52	11.09	8.66	6.24	3.81	1.88
1,120	1,140	28.23	24.53	21.44	19.02	16.59	14.16	11.73	9.31	6.88	4.45	2.33
1,140	1,160	29.21	25.51	22.09	19.66	17.23	14.81	12.38	9.95	7.52	5.10	2.78
1,160	1,180	30.19	26.49	22.79	20.30	17.88	15.45	13.02	10.60	8.17	5.74	3.31
1,180	1,200	31.17	27.47	23.77	20.95	18.52	16.09	13.67	11.24	8.81	6.39	3.96
1,200	1,220	32.16	28.45	24.75	21.59	19.17	16.74	14.31	11.88	9.46	7.03	4.60
1,220	1,240	33.14	29.44	25.74	22.24	19.81	17.38	14.95	12.53	10.10	7.67	5.25
1,240	1,260	34.12	30.42	26.72	23.02	20.45	18.03	15.60	13.17	10.74	8.32	5.89
1,260	1,280	35.10	31.40	27.70	24.00	21.10	18.67	16.24	13.82	11.39	8.96	6.53
1,280	1,300	36.08	32.38	28.68	24.98	21.74	19.31	16.89	14.46	12.03	9.61	7.18
1,300	1,320	37.07	33.36	29.66	25.96	22.39	19.96	17.53	15.10	12.68	10.25	7.82
1,320	1,340	38.05	34.35	30.65	26.94	23.24	20.60	18.17	15.75	13.32	10.89	8.47
1,340	1,360	39.03	35.33	31.63	27.93	24.22	21.25	18.82	16.39	13.96	11.54	9.11
1,360	1,380	40.01	36.31	32.61	28.91	25.21	21.89	19.46	17.04	14.61	12.18	9.75
1,380	1,400	40.99	37.29	33.59	29.89	26.19	22.53	20.11	17.68	15.25	12.83	10.40
1,400	1,420	41.98	38.27	34.57	30.87	27.17	23.47	20.75	18.32	15.90	13.47	11.04
1,420	1,440	42.96	39.26	35.56	31.85	28.15	24.45	21.39	18.97	16.54	14.11	11.69
1,440	1,460	43.94	40.24	36.54	32.84	29.13	25.43	22.04	19.61	17.18	14.76	12.33
1,460	1,480	44.92	41.22	37.52	33.82	30.12	26.42	22.71	20.26	17.83	15.40	12.97
1,480	1,500	45.90	42.20	38.50	34.80	31.10	27.40	23.70	20.90	18.47	16.05	13.62
1,500	1,520	46.89	43.18	39.48	35.78	32.08	28.38	24.68	21.54	19.12	16.69	14.26
1,520	1,540	47.87	44.17	40.47	36.76	33.06	29.36	25.66	22.19	19.76	17.33	14.91
1,540	1,560	48.85	45.15	41.45	37.75	34.04	30.34	26.64	22.94	20.40	17.98	15.55
1,560	1,580	49.83	46.13	42.43	38.73	35.03	31.33	27.62	23.92	21.05	18.62	16.19
1,580	1,600	50.93	47.11	43.41	39.71	36.01	32.31	28.61	24.91	21.69	19.27	16.84

Nebraska Income Tax Withholding Wage Bracket Table*
Married Persons — Biweekly Payroll Period (continued)
(For Wages Paid on or After January 1, 2017)

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 —												
1,600	1,620	52.17	48.09	44.39	40.69	36.99	33.29	29.59	25.89	22.34	19.91	17.48
1,620	1,640	53.41	49.08	45.38	41.67	37.97	34.27	30.57	26.87	23.17	20.55	18.13
1,640	1,660	54.65	50.06	46.36	42.66	38.95	35.25	31.55	27.85	24.15	21.20	18.77
1,660	1,680	55.89	51.21	47.34	43.64	39.94	36.24	32.53	28.83	25.13	21.84	19.41
1,680	1,700	57.13	52.45	48.32	44.62	40.92	37.22	33.52	29.82	26.11	22.49	20.06
1,700	1,720	58.37	53.69	49.30	45.60	41.90	38.20	34.50	30.80	27.10	23.39	20.70
1,720	1,740	59.61	54.93	50.29	46.58	42.88	39.18	35.48	31.78	28.08	24.38	21.35
1,740	1,760	60.85	56.17	51.50	47.57	43.86	40.16	36.46	32.76	29.06	25.36	21.99
1,760	1,780	62.09	57.41	52.74	48.55	44.85	41.15	37.44	33.74	30.04	26.34	22.64
1,780	1,800	63.33	58.65	53.98	49.53	45.83	42.13	38.43	34.73	31.02	27.32	23.62
1,800	1,820	64.57	59.89	55.22	50.55	46.81	43.11	39.41	35.71	32.01	28.30	24.60
1,820	1,840	65.81	61.13	56.46	51.79	47.79	44.09	40.39	36.69	32.99	29.29	25.59
1,840	1,860	67.05	62.37	57.70	53.03	48.77	45.07	41.37	37.67	33.97	30.27	26.57
1,860	1,880	68.29	63.61	58.94	54.27	49.76	46.06	42.35	38.65	34.95	31.25	27.55
1,880	1,900	69.53	64.85	60.18	55.51	50.83	47.04	43.34	39.64	35.93	32.23	28.53
1,900	1,920	70.77	66.09	61.42	56.75	52.07	48.02	44.32	40.62	36.92	33.21	29.51
1,920	1,940	72.01	67.33	62.66	57.99	53.31	49.00	45.30	41.60	37.90	34.20	30.50
1,940	1,960	73.25	68.57	63.90	59.23	54.55	49.98	46.28	42.58	38.88	35.18	31.48
1,960	1,980	74.52	69.81	65.14	60.47	55.79	51.12	47.26	43.56	39.86	36.16	32.46
1,980	2,000	75.84	71.05	66.38	61.71	57.03	52.36	48.25	44.55	40.84	37.14	33.44
2,000	2,020	77.16	72.29	67.62	62.95	58.27	53.60	49.23	45.53	41.83	38.12	34.42
2,020	2,040	78.48	73.53	68.86	64.19	59.51	54.84	50.21	46.51	42.81	39.11	35.41
2,040	2,060	79.80	74.83	70.10	65.43	60.75	56.08	51.41	47.49	43.79	40.09	36.39
2,060	2,080	81.11	76.15	71.34	66.67	61.99	57.32	52.65	48.47	44.77	41.07	37.37
2,080	2,100	82.43	77.46	72.58	67.91	63.23	58.56	53.89	49.46	45.75	42.05	38.35
2,100	2,120	83.75	78.78	73.82	69.15	64.47	59.80	55.13	50.45	46.74	43.03	39.33
2,120	2,140	85.07	80.10	75.13	70.39	65.71	61.04	56.37	51.69	47.72	44.02	40.32
2,140	2,160	86.39	81.42	76.45	71.63	66.95	62.28	57.61	52.93	48.70	45.00	41.30
2,160	2,180	87.70	82.74	77.77	72.87	68.19	63.52	58.85	54.17	49.68	45.98	42.28
2,180	2,200	89.02	84.05	79.09	74.12	69.43	64.76	60.09	55.41	50.74	46.96	43.26
2,200	2,220	90.34	85.37	80.40	75.44	70.67	66.00	61.33	56.65	51.98	47.94	44.24
2,220	2,240	91.66	86.69	81.72	76.75	71.91	67.24	62.57	57.89	53.22	48.93	45.23
2,240	2,260	92.98	88.01	83.04	78.07	73.15	68.48	63.81	59.13	54.46	49.91	46.21
2,260	2,280	94.29	89.33	84.36	79.39	74.42	69.72	65.05	60.37	55.70	51.03	47.19
2,280	2,300	95.61	90.64	85.68	80.71	75.74	70.96	66.29	61.61	56.94	52.27	48.17
2,300	2,320	96.93	91.96	86.99	82.03	77.06	72.20	67.53	62.85	58.18	53.51	49.15
2,320	2,340	98.25	93.28	88.31	83.34	78.38	73.44	68.77	64.09	59.42	54.75	50.14
2,340	2,360	99.57	94.60	89.63	84.66	79.69	74.73	70.01	65.33	60.66	55.99	51.31
2,360	2,380	100.88	95.92	90.95	85.98	81.01	76.05	71.25	66.57	61.90	57.23	52.55
2,380	2,400	102.20	97.23	92.27	87.30	82.33	77.36	72.49	67.81	63.14	58.47	53.79
2,400	2,420	103.52	98.55	93.58	88.62	83.65	78.68	73.73	69.05	64.38	59.71	55.03
2,420	2,440	104.84	99.87	94.90	89.93	84.97	80.00	75.03	70.29	65.62	60.95	56.27
2,440	2,460	106.16	101.19	96.22	91.25	86.28	81.32	76.35	71.53	66.86	62.19	57.51
2,460	2,480	107.47	102.51	97.54	92.57	87.60	82.64	77.67	72.77	68.10	63.43	58.75
2,480	2,500	108.79	103.82	98.86	93.89	88.92	83.95	78.99	74.02	69.34	64.67	59.99
2,500	2,520	110.11	105.14	100.17	95.21	90.24	85.27	80.30	75.34	70.58	65.91	61.23
2,520	2,540	111.43	106.46	101.49	96.52	91.56	86.59	81.62	76.65	71.82	67.15	62.47
2,540	2,560	112.75	107.78	102.81	97.84	92.87	87.91	82.94	77.97	73.06	68.39	63.71
2,560	2,580	114.06	109.10	104.13	99.16	94.19	89.23	84.26	79.29	74.32	69.63	64.95
2,580	2,600	115.38	110.41	105.45	100.48	95.51	90.54	85.58	80.61	75.64	70.87	66.19
2,600	2,620	116.74	111.73	106.76	101.80	96.83	91.86	86.89	81.93	76.96	72.11	67.43
2,620	2,640	118.13	113.05	108.08	103.11	98.15	93.18	88.21	83.24	78.28	73.35	68.67
2,640	2,660	119.52	114.37	109.40	104.43	99.46	94.50	89.53	84.56	79.59	74.63	69.91
2,660	2,680	120.91	115.69	110.72	105.75	100.78	95.82	90.85	85.88	80.91	75.95	71.15
2,680	2,700	122.30	117.06	112.04	107.07	102.10	97.13	92.17	87.20	82.23	77.26	72.39
2,700	2,720	123.69	118.45	113.35	108.39	103.42	98.45	93.48	88.52	83.55	78.58	73.63
2,720	2,740	125.08	119.84	114.67	109.70	104.74	99.77	94.80	89.83	84.87	79.90	74.93
2,740	2,760	126.47	121.23	115.99	111.02	106.05	101.09	96.12	91.15	86.18	81.22	76.25
2,760	2,780	127.86	122.62	117.38	112.34	107.37	102.41	97.44	92.47	87.50	82.54	77.57
2,780	2,800	129.25	124.01	118.77	113.66	108.69	103.72	98.76	93.79	88.82	83.85	78.89
2,800	2,820	130.64	125.40	120.16	114.98	110.01	105.04	100.07	95.11	90.14	85.17	80.20
2,820	2,840	132.03	126.79	121.55	116.31	111.33	106.36	101.39	96.42	91.46	86.49	81.52
2,840	2,860	133.42	128.18	122.94	117.70	112.64	107.68	102.71	97.74	92.77	87.81	82.84
2,860	2,880	134.81	129.57	124.33	119.09	113.96	109.00	104.03	99.06	94.09	89.13	84.16
2,880	2,900	136.20	130.96	125.72	120.48	115.28	110.31	105.35	100.38	95.41	90.44	85.48
2,900	2,920	137.59	132.35	127.11	121.87	116.63	111.63	106.66	101.70	96.73	91.76	86.79
2,920	2,940	138.98	133.74	128.50	123.26	118.02	112.95	107.98	103.01	98.05	93.08	88.11
2,940	2,960	140.37	135.13	129.89	124.65	119.41	114.27	109.30	104.33	99.36	94.40	89.43
2,960	2,980	141.76	136.52	131.28	126.04	120.80	115.59	110.62	105.65	100.68	95.72	90.75

2,980 and over—Use Table 2b on [page 11](#), and see instructions on pages [7](#) and [8](#).

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Semimonthly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0	0
110	120	0	0	0	0	0	0	0	0	0	0	0	0
120	130	0	0	0	0	0	0	0	0	0	0	0	0
130	140	0	0	0	0	0	0	0	0	0	0	0	0
140	150	0	0	0	0	0	0	0	0	0	0	0	0
150	160	0.70	0	0	0	0	0	0	0	0	0	0	0
160	170	0.93	0	0	0	0	0	0	0	0	0	0	0
170	180	1.15	0	0	0	0	0	0	0	0	0	0	0
180	190	1.38	0	0	0	0	0	0	0	0	0	0	0
190	200	1.60	0	0	0	0	0	0	0	0	0	0	0
200	210	1.83	0	0	0	0	0	0	0	0	0	0	0
210	220	2.06	0	0	0	0	0	0	0	0	0	0	0
220	230	2.28	0	0	0	0	0	0	0	0	0	0	0
230	240	2.58	0.66	0	0	0	0	0	0	0	0	0	0
240	250	2.90	0.89	0	0	0	0	0	0	0	0	0	0
250	260	3.22	1.11	0	0	0	0	0	0	0	0	0	0
260	270	3.54	1.34	0	0	0	0	0	0	0	0	0	0
270	280	3.86	1.57	0	0	0	0	0	0	0	0	0	0
280	290	4.19	1.79	0	0	0	0	0	0	0	0	0	0
290	300	4.51	2.02	0	0	0	0	0	0	0	0	0	0
300	310	4.83	2.24	0	0	0	0	0	0	0	0	0	0
310	320	5.15	2.52	0.63	0	0	0	0	0	0	0	0	0
320	330	5.47	2.84	0.85	0	0	0	0	0	0	0	0	0
330	340	5.80	3.17	1.08	0	0	0	0	0	0	0	0	0
340	350	6.12	3.49	1.30	0	0	0	0	0	0	0	0	0
350	360	6.44	3.81	1.53	0	0	0	0	0	0	0	0	0
360	370	6.76	4.13	1.76	0	0	0	0	0	0	0	0	0
370	380	7.08	4.45	1.98	0	0	0	0	0	0	0	0	0
380	390	7.41	4.78	2.21	0	0	0	0	0	0	0	0	0
390	400	7.73	5.10	2.47	0.59	0	0	0	0	0	0	0	0
400	410	8.05	5.42	2.79	0.81	0	0	0	0	0	0	0	0
410	420	8.37	5.74	3.11	1.04	0	0	0	0	0	0	0	0
420	430	8.69	6.06	3.43	1.27	0	0	0	0	0	0	0	0
430	440	9.02	6.39	3.76	1.49	0	0	0	0	0	0	0	0
440	450	9.34	6.71	4.08	1.72	0	0	0	0	0	0	0	0
450	460	9.66	7.03	4.40	1.94	0	0	0	0	0	0	0	0
460	470	9.98	7.35	4.72	2.17	0	0	0	0	0	0	0	0
470	480	10.30	7.67	5.04	2.41	0.55	0	0	0	0	0	0	0
480	490	10.63	8.00	5.37	2.74	0.78	0	0	0	0	0	0	0
490	500	10.95	8.32	5.69	3.06	1.00	0	0	0	0	0	0	0
500	510	11.27	8.64	6.01	3.38	1.23	0	0	0	0	0	0	0
510	520	11.59	8.96	6.33	3.70	1.45	0	0	0	0	0	0	0
520	530	11.91	9.28	6.65	4.02	1.68	0	0	0	0	0	0	0
530	540	12.24	9.61	6.98	4.35	1.91	0	0	0	0	0	0	0
540	550	12.56	9.93	7.30	4.67	2.13	0	0	0	0	0	0	0
550	560	12.88	10.25	7.62	4.99	2.36	0.51	0	0	0	0	0	0
560	570	13.20	10.57	7.94	5.31	2.68	0.74	0	0	0	0	0	0
570	580	13.52	10.89	8.26	5.63	3.00	0.96	0	0	0	0	0	0
580	590	13.85	11.22	8.59	5.96	3.33	1.19	0	0	0	0	0	0
590	600	14.17	11.54	8.91	6.28	3.65	1.42	0	0	0	0	0	0
600	610	14.49	11.86	9.23	6.60	3.97	1.64	0	0	0	0	0	0
610	620	14.81	12.18	9.55	6.92	4.29	1.87	0	0	0	0	0	0
620	630	15.13	12.50	9.87	7.24	4.61	2.09	0	0	0	0	0	0
630	640	15.46	12.83	10.20	7.57	4.94	2.32	0	0	0	0	0	0
640	650	15.78	13.15	10.52	7.89	5.26	2.63	0.70	0	0	0	0	0
650	660	16.10	13.47	10.84	8.21	5.58	2.95	0.93	0	0	0	0	0
660	670	16.42	13.79	11.16	8.53	5.90	3.27	1.15	0	0	0	0	0
670	680	16.74	14.11	11.48	8.85	6.22	3.59	1.38	0	0	0	0	0
680	690	17.07	14.44	11.81	9.18	6.55	3.92	1.60	0	0	0	0	0
690	700	17.39	14.76	12.13	9.50	6.87	4.24	1.83	0	0	0	0	0
700	710	17.71	15.08	12.45	9.82	7.19	4.56	2.06	0	0	0	0	0
710	720	18.03	15.40	12.77	10.14	7.51	4.88	2.28	0	0	0	0	0
720	730	18.35	15.72	13.09	10.46	7.83	5.20	2.57	0.66	0	0	0	0
730	740	18.68	16.05	13.42	10.79	8.16	5.53	2.90	0.89	0	0	0	0
740	750	19.07	16.37	13.74	11.11	8.48	5.85	3.22	1.11	0	0	0	0
750	760	19.56	16.69	14.06	11.43	8.80	6.17	3.54	1.34	0	0	0	0
760	770	20.05	17.01	14.38	11.75	9.12	6.49	3.86	1.57	0	0	0	0
770	780	20.54	17.33	14.70	12.07	9.44	6.81	4.18	1.79	0	0	0	0
780	790	21.03	17.66	15.03	12.40	9.77	7.14	4.51	2.02	0	0	0	0
790	800	21.52	17.98	15.35	12.72	10.09	7.46	4.83	2.24	0	0	0	0

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—Semimonthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2017)

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	22.01	18.30	15.67	13.04	10.41	7.78	5.15	2.52	0.62	0	0
810	820	22.50	18.62	15.99	13.36	10.73	8.10	5.47	2.84	0.85	0	0
820	830	22.99	18.98	16.31	13.68	11.05	8.42	5.79	3.16	1.08	0	0
830	840	23.49	19.48	16.64	14.01	11.38	8.75	6.12	3.49	1.30	0	0
840	850	23.98	19.97	16.96	14.33	11.70	9.07	6.44	3.81	1.53	0	0
850	860	24.47	20.46	17.28	14.65	12.02	9.39	6.76	4.13	1.75	0	0
860	870	24.96	20.95	17.60	14.97	12.34	9.71	7.08	4.45	1.98	0	0
870	880	25.45	21.44	17.92	15.29	12.66	10.03	7.40	4.77	2.21	0	0
880	890	25.94	21.93	18.25	15.62	12.99	10.36	7.73	5.10	2.47	0.59	0
890	900	26.43	22.42	18.57	15.94	13.31	10.68	8.05	5.42	2.79	0.81	0
900	910	26.92	22.91	18.90	16.26	13.63	11.00	8.37	5.74	3.11	1.04	0
910	920	27.41	23.40	19.39	16.58	13.95	11.32	8.69	6.06	3.43	1.26	0
920	930	27.90	23.89	19.88	16.90	14.27	11.64	9.01	6.38	3.76	1.49	0
930	940	28.40	24.39	20.38	17.23	14.60	11.97	9.34	6.71	4.08	1.72	0
940	950	28.89	24.88	20.87	17.55	14.92	12.29	9.66	7.03	4.40	1.94	0
950	960	29.38	25.37	21.36	17.87	15.24	12.61	9.98	7.35	4.72	2.17	0
960	970	29.87	25.86	21.85	18.19	15.56	12.93	10.30	7.67	5.04	2.41	0.55
970	980	30.36	26.35	22.34	18.51	15.88	13.25	10.62	7.99	5.37	2.74	0.78
980	990	30.85	26.84	22.83	18.84	16.21	13.58	10.95	8.32	5.69	3.06	1.00
990	1,000	31.34	27.33	23.32	19.31	16.53	13.90	11.27	8.64	6.01	3.38	1.23
1,000	1,010	31.83	27.82	23.81	19.80	16.85	14.22	11.59	8.96	6.33	3.70	1.45
1,010	1,020	32.32	28.31	24.30	20.29	17.17	14.54	11.91	9.28	6.65	4.02	1.68
1,020	1,030	32.81	28.80	24.79	20.78	17.49	14.86	12.23	9.60	6.98	4.35	1.91
1,030	1,040	33.31	29.30	25.29	21.28	17.82	15.19	12.56	9.93	7.30	4.67	2.13
1,040	1,050	33.80	29.79	25.78	21.77	18.14	15.51	12.88	10.25	7.62	4.99	2.36
1,050	1,060	34.29	30.28	26.27	22.26	18.46	15.83	13.20	10.57	7.94	5.31	2.68
1,060	1,070	34.78	30.77	26.76	22.75	18.78	16.15	13.52	10.89	8.26	5.63	3.00
1,070	1,080	35.28	31.26	27.25	23.24	19.23	16.47	13.84	11.21	8.59	5.96	3.33
1,080	1,090	35.90	31.75	27.74	23.73	19.72	16.80	14.17	11.54	8.91	6.28	3.65
1,090	1,100	36.52	32.24	28.23	24.22	20.21	17.12	14.49	11.86	9.23	6.60	3.97
1,100	1,110	37.14	32.73	28.72	24.71	20.70	17.44	14.81	12.18	9.55	6.92	4.29
1,110	1,120	37.76	33.22	29.21	25.20	21.19	17.76	15.13	12.50	9.87	7.24	4.61
1,120	1,130	38.38	33.71	29.70	25.69	21.68	18.08	15.45	12.82	10.20	7.57	4.94
1,130	1,140	39.00	34.21	30.20	26.19	22.18	18.41	15.78	13.15	10.52	7.89	5.26
1,140	1,150	39.62	34.70	30.69	26.68	22.67	18.73	16.10	13.47	10.84	8.21	5.58
1,150	1,160	40.24	35.19	31.18	27.17	23.16	19.15	16.42	13.79	11.16	8.53	5.90
1,160	1,170	40.86	35.80	31.67	27.66	23.65	19.64	16.74	14.11	11.48	8.85	6.22
1,170	1,180	41.48	36.42	32.16	28.15	24.14	20.13	17.06	14.43	11.81	9.18	6.55
1,180	1,190	42.10	37.04	32.65	28.64	24.63	20.62	17.39	14.76	12.13	9.50	6.87
1,190	1,200	42.72	37.66	33.14	29.13	25.12	21.11	17.71	15.08	12.45	9.82	7.19
1,200	1,210	43.34	38.28	33.63	29.62	25.61	21.60	18.03	15.40	12.77	10.14	7.51
1,210	1,220	43.96	38.90	34.12	30.11	26.10	22.09	18.35	15.72	13.09	10.46	7.83
1,220	1,230	44.58	39.52	34.61	30.60	26.59	22.58	18.67	16.04	13.42	10.79	8.16
1,230	1,240	45.20	40.14	35.11	31.10	27.09	23.08	19.07	16.37	13.74	11.11	8.48
1,240	1,250	45.82	40.76	35.69	31.59	27.58	23.57	19.56	16.69	14.06	11.43	8.80
1,250	1,260	46.44	41.38	36.31	32.08	28.07	24.06	20.05	17.01	14.38	11.75	9.12
1,260	1,270	47.06	42.00	36.93	32.57	28.56	24.55	20.54	17.33	14.70	12.07	9.44
1,270	1,280	47.68	42.62	37.55	33.06	29.05	25.04	21.03	17.65	15.03	12.40	9.77
1,280	1,290	48.30	43.24	38.17	33.55	29.54	25.53	21.52	17.98	15.35	12.72	10.09
1,290	1,300	48.92	43.86	38.79	34.04	30.03	26.02	22.01	18.30	15.67	13.04	10.41
1,300	1,310	49.54	44.48	39.41	34.53	30.52	26.51	22.50	18.62	15.99	13.36	10.73
1,310	1,320	50.16	45.10	40.03	35.02	31.01	27.00	22.99	18.98	16.31	13.68	11.05
1,320	1,330	50.78	45.72	40.65	35.59	31.50	27.49	23.48	19.47	16.64	14.01	11.38
1,330	1,340	51.40	46.34	41.27	36.21	32.00	27.99	23.98	19.97	16.96	14.33	11.70
1,340	1,350	52.02	46.96	41.89	36.83	32.49	28.48	24.47	20.46	17.28	14.65	12.02
1,350	1,360	52.64	47.58	42.51	37.45	32.98	28.97	24.96	20.95	17.60	14.97	12.34
1,360	1,370	53.27	48.20	43.13	38.07	33.47	29.46	25.45	21.44	17.92	15.29	12.66
1,370	1,380	53.92	48.82	43.75	38.69	33.96	29.95	25.94	21.93	18.25	15.62	12.99
1,380	1,390	54.58	49.44	44.37	39.31	34.45	30.44	26.43	22.42	18.57	15.94	13.31
1,390	1,400	55.24	50.06	44.99	39.93	34.94	30.93	26.92	22.91	18.90	16.26	13.63
1,400	1,410	55.90	50.68	45.61	40.55	35.49	31.42	27.41	23.40	19.39	16.58	13.95
1,410	1,420	56.56	51.30	46.23	41.17	36.11	31.91	27.90	23.89	19.88	16.90	14.27
1,420	1,430	57.22	51.92	46.85	41.79	36.73	32.40	28.39	24.38	20.37	17.23	14.60
1,430	1,440	57.88	52.54	47.47	42.41	37.35	32.90	28.89	24.88	20.87	17.55	14.92
1,440	1,450	58.54	53.16	48.09	43.03	37.97	33.39	29.38	25.37	21.36	17.87	15.24
1,450	1,460	59.20	53.81	48.71	43.65	38.59	33.88	29.87	25.86	21.85	18.19	15.56
1,460	1,470	59.86	54.47	49.33	44.27	39.21	34.37	30.36	26.35	22.34	18.51	15.88
1,470	1,480	60.51	55.13	49.95	44.89	39.83	34.86	30.85	26.84	22.83	18.84	16.21
1,480	1,490	61.17	55.79	50.57	45.51	40.45	35.38	31.34	27.33	23.32	19.31	16.53

1,490 and over—Use Table 3a on [page 11](#), and see instructions on pages 7 and 8.

*See [page 2](#) 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, 2017)

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	0	0	0	0	0	0	0	0	0	0	0
230	250	0	0	0	0	0	0	0	0	0	0	0
250	270	0	0	0	0	0	0	0	0	0	0	0
270	290	0	0	0	0	0	0	0	0	0	0	0
290	310	0	0	0	0	0	0	0	0	0	0	0
310	330	0.54	0	0	0	0	0	0	0	0	0	0
330	350	0.99	0	0	0	0	0	0	0	0	0	0
350	370	1.45	0	0	0	0	0	0	0	0	0	0
370	390	1.90	0	0	0	0	0	0	0	0	0	0
390	410	2.35	0.50	0	0	0	0	0	0	0	0	0
410	430	2.80	0.96	0	0	0	0	0	0	0	0	0
430	450	3.25	1.41	0	0	0	0	0	0	0	0	0
450	470	3.88	1.86	0	0	0	0	0	0	0	0	0
470	490	4.52	2.31	0	0	0	0	0	0	0	0	0
490	510	5.17	2.76	0.92	0	0	0	0	0	0	0	0
510	530	5.81	3.22	1.37	0	0	0	0	0	0	0	0
530	550	6.46	3.83	1.82	0	0	0	0	0	0	0	0
550	570	7.10	4.47	2.27	0	0	0	0	0	0	0	0
570	590	7.74	5.11	2.73	0.88	0	0	0	0	0	0	0
590	610	8.39	5.76	3.18	1.33	0	0	0	0	0	0	0
610	630	9.03	6.40	3.77	1.79	0	0	0	0	0	0	0
630	650	9.68	7.05	4.42	2.24	0	0	0	0	0	0	0
650	670	10.32	7.69	5.06	2.69	0.84	0	0	0	0	0	0
670	690	10.96	8.33	5.70	3.14	1.30	0	0	0	0	0	0
690	710	11.61	8.98	6.35	3.72	1.75	0	0	0	0	0	0
710	730	12.25	9.62	6.99	4.36	2.20	0	0	0	0	0	0
730	750	12.90	10.27	7.64	5.01	2.65	0.81	0	0	0	0	0
750	770	13.54	10.91	8.28	5.65	3.10	1.26	0	0	0	0	0
770	790	14.18	11.55	8.92	6.29	3.66	1.71	0	0	0	0	0
790	810	14.83	12.20	9.57	6.94	4.31	2.16	0	0	0	0	0
810	830	15.47	12.84	10.21	7.58	4.95	2.61	0.77	0	0	0	0
830	850	16.12	13.49	10.86	8.23	5.60	3.07	1.22	0	0	0	0
850	870	16.76	14.13	11.50	8.87	6.24	3.61	1.67	0	0	0	0
870	890	17.40	14.77	12.14	9.51	6.88	4.25	2.12	0	0	0	0
890	910	18.05	15.42	12.79	10.16	7.53	4.90	2.58	0.73	0	0	0
910	930	18.69	16.06	13.43	10.80	8.17	5.54	3.03	1.18	0	0	0
930	950	19.34	16.71	14.08	11.45	8.82	6.19	3.56	1.63	0	0	0
950	970	19.98	17.35	14.72	12.09	9.46	6.83	4.20	2.09	0	0	0
970	990	20.62	17.99	15.36	12.73	10.10	7.47	4.84	2.54	0.69	0	0
990	1,010	21.27	18.64	16.01	13.38	10.75	8.12	5.49	2.99	1.14	0	0
1,010	1,030	21.91	19.28	16.65	14.02	11.39	8.76	6.13	3.50	1.60	0	0
1,030	1,050	22.56	19.93	17.30	14.67	12.04	9.41	6.78	4.15	2.05	0	0
1,050	1,070	23.20	20.57	17.94	15.31	12.68	10.05	7.42	4.79	2.50	0.65	0
1,070	1,090	23.84	21.21	18.58	15.95	13.32	10.69	8.06	5.44	2.95	1.11	0
1,090	1,110	24.49	21.86	19.23	16.60	13.97	11.34	8.71	6.08	3.45	1.56	0
1,110	1,130	25.13	22.50	19.87	17.24	14.61	11.98	9.35	6.72	4.09	2.01	0
1,130	1,150	25.78	23.15	20.52	17.89	15.26	12.63	10.00	7.37	4.74	2.46	0.62
1,150	1,170	26.43	23.79	21.16	18.53	15.90	13.27	10.64	8.01	5.38	2.91	1.07
1,170	1,190	27.08	24.43	21.80	19.17	16.54	13.91	11.28	8.66	6.03	3.40	1.52
1,190	1,210	27.73	25.07	22.45	19.82	17.19	14.56	11.93	9.30	6.67	4.04	1.97
1,210	1,230	28.38	25.71	23.10	20.47	17.83	15.20	12.57	9.94	7.31	4.68	2.42
1,230	1,250	29.03	26.35	23.74	21.11	18.48	15.85	13.22	10.59	7.96	5.33	2.88
1,250	1,270	29.68	26.99	24.38	21.75	19.12	16.49	13.86	11.23	8.60	5.97	3.34
1,270	1,290	30.33	27.63	25.02	22.39	19.76	17.13	14.50	11.88	9.25	6.62	3.99
1,290	1,310	30.98	28.27	25.67	23.04	20.41	17.78	15.15	12.52	9.89	7.26	4.63
1,310	1,330	31.63	28.91	26.31	23.68	21.05	18.42	15.79	13.16	10.53	7.90	5.27
1,330	1,350	32.28	29.55	26.95	24.33	21.70	19.07	16.44	13.81	11.18	8.55	5.92
1,350	1,370	32.93	30.19	27.60	24.97	22.34	19.71	17.08	14.45	11.82	9.19	6.56
1,370	1,390	33.58	30.83	28.24	25.62	22.98	20.35	17.72	15.10	12.47	9.84	7.21
1,390	1,410	34.23	31.47	28.89	26.27	23.63	21.00	18.37	15.74	13.11	10.48	7.85
1,410	1,430	34.88	32.11	29.53	26.91	24.27	21.64	19.01	16.38	13.75	11.12	8.49
1,430	1,450	35.53	32.75	30.18	27.56	24.92	22.29	19.66	17.03	14.40	11.77	9.14
1,450	1,470	36.18	33.39	30.82	28.20	25.56	22.93	20.30	17.67	15.04	12.41	9.78
1,470	1,490	36.83	34.03	31.47	28.85	26.21	23.57	20.94	18.32	15.69	13.06	10.43
1,490	1,510	37.48	34.67	32.11	29.49	26.85	24.22	21.59	18.96	16.33	13.70	11.07
1,510	1,530	38.13	35.31	32.76	30.14	27.50	24.86	22.23	19.60	16.97	14.34	11.71
1,530	1,550	38.78	35.95	33.40	30.78	28.14	25.50	22.88	20.25	17.62	14.99	12.36
1,550	1,570	39.43	36.59	34.04	31.42	28.78	26.14	23.52	20.89	18.26	15.63	13.00
1,570	1,590	40.08	37.23	34.68	32.06	29.42	26.78	24.16	21.54	18.91	16.28	13.65
1,590	1,610	40.73	37.87	35.32	32.70	30.06	27.42	24.80	22.18	19.55	16.92	14.29

Nebraska Income Tax Withholding Wage Bracket Table*
Married Persons—Semimonthly Payroll Period (continued)
(For Wages Paid on or After January 1, 2017)

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—												
1,610	1,630	50.00	45.99	41.98	37.97	33.96	29.95	25.94	22.82	20.19	17.56	14.93
1,630	1,650	50.98	46.97	42.96	38.95	34.94	30.93	26.92	23.47	20.84	18.21	15.58
1,650	1,670	51.97	47.96	43.95	39.94	35.93	31.92	27.91	24.11	21.48	18.85	16.22
1,670	1,690	52.95	48.94	44.93	40.92	36.91	32.90	28.89	24.88	22.13	19.50	16.87
1,690	1,710	53.93	49.92	45.91	41.90	37.89	33.88	29.87	25.86	22.77	20.14	17.51
1,710	1,730	55.00	50.90	46.89	42.88	38.87	34.86	30.85	26.84	23.41	20.78	18.15
1,730	1,750	56.24	51.88	47.87	43.86	39.85	35.84	31.83	27.82	24.06	21.43	18.80
1,750	1,770	57.48	52.87	48.86	44.85	40.84	36.83	32.82	28.81	24.80	22.07	19.44
1,770	1,790	58.72	53.85	49.84	45.83	41.82	37.81	33.80	29.79	25.78	22.72	20.09
1,790	1,810	59.96	54.90	50.82	46.81	42.80	38.79	34.78	30.77	26.76	23.36	20.73
1,810	1,830	61.20	56.14	51.80	47.79	43.78	39.77	35.76	31.75	27.74	24.00	21.37
1,830	1,850	62.44	57.38	52.78	48.77	44.76	40.75	36.74	32.73	28.72	24.71	22.02
1,850	1,870	63.68	58.62	53.77	49.76	45.75	41.74	37.73	33.72	29.71	25.70	22.66
1,870	1,890	64.92	59.86	54.80	50.74	46.73	42.72	38.71	34.70	30.69	26.68	23.31
1,890	1,910	66.16	61.10	56.04	51.72	47.71	43.70	39.69	35.68	31.67	27.66	23.95
1,910	1,930	67.40	62.34	57.28	52.70	48.69	44.68	40.67	36.66	32.65	28.64	24.63
1,930	1,950	68.64	63.58	58.52	53.68	49.67	45.66	41.65	37.64	33.63	29.62	25.61
1,950	1,970	69.88	64.82	59.76	54.69	50.66	46.65	42.64	38.63	34.62	30.61	26.60
1,970	1,990	71.12	66.06	61.00	55.93	51.64	47.63	43.62	39.61	35.60	31.59	27.58
1,990	2,010	72.36	67.30	62.24	57.17	52.62	48.61	44.60	40.59	36.58	32.57	28.56
2,010	2,030	73.60	68.54	63.48	58.41	53.60	49.59	45.58	41.57	37.56	33.55	29.54
2,030	2,050	74.84	69.78	64.72	59.65	54.59	50.57	46.56	42.55	38.54	34.53	30.52
2,050	2,070	76.08	71.02	65.96	60.89	55.83	51.56	47.55	43.54	39.53	35.52	31.51
2,070	2,090	77.32	72.26	67.20	62.13	57.07	52.54	48.53	44.52	40.51	36.50	32.49
2,090	2,110	78.56	73.50	68.44	63.37	58.31	53.52	49.51	45.50	41.49	37.48	33.47
2,110	2,130	79.80	74.74	69.68	64.61	59.55	54.50	50.49	46.48	42.47	38.46	34.45
2,130	2,150	81.10	75.98	70.92	65.85	60.79	55.73	51.47	47.46	43.45	39.44	35.43
2,150	2,170	82.42	77.22	72.16	67.09	62.03	56.97	52.46	48.45	44.44	40.43	36.42
2,170	2,190	83.73	78.46	73.40	68.33	63.27	58.21	53.44	49.43	45.42	41.41	37.40
2,190	2,210	85.05	79.70	74.64	69.57	64.51	59.45	54.42	50.41	46.40	42.39	38.38
2,210	2,230	86.37	80.99	75.88	70.81	65.75	60.69	55.62	51.39	47.38	43.37	39.36
2,230	2,250	87.69	82.31	77.12	72.05	66.99	61.93	56.86	52.37	48.36	44.35	40.34
2,250	2,270	89.01	83.62	78.36	73.29	68.23	63.17	58.10	53.36	49.35	45.34	41.33
2,270	2,290	90.32	84.94	79.60	74.53	69.47	64.41	59.34	54.34	50.33	46.32	42.31
2,290	2,310	91.64	86.26	80.88	75.77	70.71	65.65	60.58	55.52	51.31	47.30	43.29
2,310	2,330	92.96	87.58	82.20	77.01	71.95	66.89	61.82	56.76	52.29	48.28	44.27
2,330	2,350	94.28	88.90	83.51	78.25	73.19	68.13	63.06	58.00	53.27	49.26	45.25
2,350	2,370	95.60	90.21	84.83	79.49	74.43	69.37	64.30	59.24	54.26	50.25	46.24
2,370	2,390	96.91	91.53	86.15	80.77	75.67	70.61	65.54	60.48	55.42	51.23	47.22
2,390	2,410	98.23	92.85	87.47	82.09	76.91	71.85	66.78	61.72	56.66	52.21	48.20
2,410	2,430	99.55	94.17	88.79	83.40	78.15	73.09	68.02	62.96	57.90	53.19	49.18
2,430	2,450	100.87	95.49	90.10	84.72	79.39	74.33	69.26	64.20	59.14	54.17	50.16
2,450	2,470	102.19	96.80	91.42	86.04	80.66	75.57	70.50	65.44	60.38	55.31	51.15
2,470	2,490	103.50	98.12	92.74	87.36	81.98	76.81	71.74	66.68	61.62	56.55	52.13
2,490	2,510	104.82	99.44	94.06	88.68	83.29	78.05	72.98	67.92	62.86	57.79	53.11
2,510	2,530	106.14	100.76	95.38	89.99	84.61	79.29	74.22	69.16	64.10	59.03	54.09
2,530	2,550	107.46	102.08	96.69	91.31	85.93	80.55	75.46	70.40	65.34	60.27	55.21
2,550	2,570	108.78	103.39	98.01	92.63	87.25	81.87	76.70	71.64	66.58	61.51	56.45
2,570	2,590	110.09	104.71	99.33	93.95	88.57	83.18	77.94	72.88	67.82	62.75	57.69
2,590	2,610	111.41	106.03	100.65	95.27	89.88	84.50	79.18	74.12	69.06	63.99	58.93
2,610	2,630	112.73	107.35	101.97	96.58	91.20	85.82	80.44	75.36	70.30	65.23	60.17
2,630	2,650	114.05	108.67	103.28	97.90	92.52	87.14	81.76	76.60	71.54	66.47	61.41
2,650	2,670	115.37	109.98	104.60	99.22	93.84	88.46	83.07	77.84	72.78	67.71	62.65
2,670	2,690	116.68	111.30	105.92	100.54	95.16	89.77	84.39	79.08	74.02	68.95	63.89
2,690	2,710	118.00	112.62	107.24	101.86	96.47	91.09	85.71	80.33	75.26	70.19	65.13
2,710	2,730	119.32	113.94	108.56	103.17	97.79	92.41	87.03	81.65	76.50	71.43	66.37
2,730	2,750	120.64	115.26	109.87	104.49	99.11	93.73	88.35	82.96	77.74	72.67	67.61
2,750	2,770	121.96	116.57	111.19	105.81	100.43	95.05	89.66	84.28	78.98	73.91	68.85
2,770	2,790	123.27	117.89	112.51	107.13	101.75	96.36	90.98	85.60	80.22	75.15	70.09
2,790	2,810	124.59	119.21	113.83	108.45	103.06	97.68	92.30	86.92	81.54	76.39	71.33
2,810	2,830	125.92	120.53	115.15	109.76	104.38	99.00	93.62	88.24	82.85	77.63	72.57
2,830	2,850	127.31	121.85	116.46	111.08	105.70	100.32	94.94	89.55	84.17	78.87	73.81
2,850	2,870	128.70	123.16	117.78	112.40	107.02	101.64	96.25	90.87	85.49	80.11	75.05
2,870	2,890	130.09	124.48	119.10	113.72	108.34	102.95	97.57	92.19	86.81	81.43	76.29
2,890	2,910	131.48	125.80	120.42	115.04	109.65	104.27	98.89	93.51	88.13	82.74	77.53
2,910	2,930	132.87	127.19	121.74	116.35	110.97	105.59	100.21	94.83	89.44	84.06	78.77
2,930	2,950	134.26	128.58	123.05	117.67	112.29	106.91	101.53	96.14	90.76	85.38	80.01
2,950	2,970	135.65	129.97	124.37	118.99	113.61	108.23	102.84	97.46	92.08	86.70	81.32
2,970	2,990	137.04	131.36	125.69	120.31	114.93	109.54	104.16	98.78	93.40	88.02	82.63

2,990 and over—Use Table 3b on [page 11](#), and see instructions on pages [7](#) and [8](#).

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons—Monthly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0	
210	230	0	0	0	0	0	0	0	0	0	0	0	
230	250	0	0	0	0	0	0	0	0	0	0	0	
250	270	0	0	0	0	0	0	0	0	0	0	0	
270	290	0.72	0	0	0	0	0	0	0	0	0	0	
290	310	1.18	0	0	0	0	0	0	0	0	0	0	
310	330	1.63	0	0	0	0	0	0	0	0	0	0	
330	350	2.08	0	0	0	0	0	0	0	0	0	0	
350	370	2.53	0	0	0	0	0	0	0	0	0	0	
370	390	2.98	0	0	0	0	0	0	0	0	0	0	
390	410	3.44	0	0	0	0	0	0	0	0	0	0	
410	430	3.89	0	0	0	0	0	0	0	0	0	0	
430	450	4.34	0.65	0	0	0	0	0	0	0	0	0	
450	470	4.82	1.10	0	0	0	0	0	0	0	0	0	
470	490	5.46	1.55	0	0	0	0	0	0	0	0	0	
490	510	6.10	2.00	0	0	0	0	0	0	0	0	0	
510	530	6.75	2.46	0	0	0	0	0	0	0	0	0	
530	550	7.39	2.91	0	0	0	0	0	0	0	0	0	
550	570	8.04	3.36	0	0	0	0	0	0	0	0	0	
570	590	8.68	3.81	0	0	0	0	0	0	0	0	0	
590	610	9.32	4.26	0.57	0	0	0	0	0	0	0	0	
610	630	9.97	4.72	1.02	0	0	0	0	0	0	0	0	
630	650	10.61	5.35	1.48	0	0	0	0	0	0	0	0	
650	670	11.26	6.00	1.93	0	0	0	0	0	0	0	0	
670	690	11.90	6.64	2.38	0	0	0	0	0	0	0	0	
690	710	12.54	7.29	2.83	0	0	0	0	0	0	0	0	
710	730	13.19	7.93	3.28	0	0	0	0	0	0	0	0	
730	750	13.83	8.57	3.74	0	0	0	0	0	0	0	0	
750	770	14.48	9.22	4.19	0.50	0	0	0	0	0	0	0	
770	790	15.12	9.86	4.64	0.95	0	0	0	0	0	0	0	
790	810	15.76	10.51	5.25	1.40	0	0	0	0	0	0	0	
810	830	16.41	11.15	5.89	1.85	0	0	0	0	0	0	0	
830	850	17.05	11.79	6.53	2.31	0	0	0	0	0	0	0	
850	870	17.70	12.44	7.18	2.76	0	0	0	0	0	0	0	
870	890	18.34	13.08	7.82	3.21	0	0	0	0	0	0	0	
890	910	18.98	13.73	8.47	3.66	0	0	0	0	0	0	0	
910	930	19.63	14.37	9.11	4.11	0	0	0	0	0	0	0	
930	950	20.27	15.01	9.75	4.57	0.87	0	0	0	0	0	0	
950	970	20.92	15.66	10.40	5.14	1.33	0	0	0	0	0	0	
970	990	21.56	16.30	11.04	5.78	1.78	0	0	0	0	0	0	
990	1,010	22.20	16.95	11.69	6.43	2.23	0	0	0	0	0	0	
1,010	1,030	22.85	17.59	12.33	7.07	2.68	0	0	0	0	0	0	
1,030	1,050	23.49	18.23	12.97	7.71	3.13	0	0	0	0	0	0	
1,050	1,070	24.14	18.88	13.62	8.36	3.59	0	0	0	0	0	0	
1,070	1,090	24.78	19.52	14.26	9.00	4.04	0	0	0	0	0	0	
1,090	1,110	25.42	20.17	14.91	9.65	4.49	0.80	0	0	0	0	0	
1,110	1,130	26.07	20.81	15.55	10.29	5.03	1.25	0	0	0	0	0	
1,130	1,150	26.71	21.45	16.19	10.93	5.68	1.70	0	0	0	0	0	
1,150	1,170	27.36	22.10	16.84	11.58	6.32	2.15	0	0	0	0	0	
1,170	1,190	28.00	22.74	17.48	12.22	6.96	2.61	0	0	0	0	0	
1,190	1,210	28.64	23.39	18.13	12.87	7.61	3.06	0	0	0	0	0	
1,210	1,230	29.29	24.03	18.77	13.51	8.25	3.51	0	0	0	0	0	
1,230	1,250	29.93	24.67	19.41	14.15	8.90	3.96	0	0	0	0	0	
1,250	1,270	30.58	25.32	20.06	14.80	9.54	4.41	0.72	0	0	0	0	
1,270	1,290	31.22	25.96	20.70	15.44	10.18	4.92	1.18	0	0	0	0	
1,290	1,310	31.86	26.61	21.35	16.09	10.83	5.57	1.63	0	0	0	0	
1,310	1,330	32.51	27.25	21.99	16.73	11.47	6.21	2.08	0	0	0	0	
1,330	1,350	33.15	27.89	22.63	17.37	12.12	6.86	2.53	0	0	0	0	
1,350	1,370	33.80	28.54	23.28	18.02	12.76	7.50	2.98	0	0	0	0	
1,370	1,390	34.44	29.18	23.92	18.66	13.40	8.14	3.44	0	0	0	0	
1,390	1,410	35.08	29.83	24.57	19.31	14.05	8.79	3.89	0	0	0	0	
1,410	1,430	35.73	30.47	25.21	19.95	14.69	9.43	4.34	0.65	0	0	0	
1,430	1,450	36.37	31.11	25.85	20.59	15.34	10.08	4.82	1.10	0	0	0	
1,450	1,470	37.02	31.76	26.50	21.24	15.98	10.72	5.46	1.55	0	0	0	
1,470	1,490	37.66	32.40	27.14	21.88	16.62	11.36	6.11	2.00	0	0	0	
1,490	1,510	38.59	33.05	27.79	22.53	17.27	12.01	6.75	2.46	0	0	0	
1,510	1,530	39.58	33.69	28.43	23.17	17.91	12.65	7.39	2.91	0	0	0	
1,530	1,550	40.56	34.33	29.07	23.81	18.56	13.30	8.04	3.36	0	0	0	
1,550	1,570	41.54	34.98	29.72	24.46	19.20	13.94	8.68	3.81	0	0	0	
1,570	1,590	42.52	35.62	30.36	25.10	19.84	14.58	9.33	4.26	0.57	0	0	

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Monthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2017)

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 —												
1,590	1,610	43.50	36.27	31.01	25.75	20.49	15.23	9.97	4.72	1.03	0	0
1,610	1,630	44.49	36.91	31.65	26.39	21.13	15.87	10.61	5.35	1.48	0	0
1,630	1,650	45.47	37.55	32.29	27.03	21.78	16.52	11.26	6.00	1.93	0	0
1,650	1,670	46.45	38.43	32.94	27.68	22.42	17.16	11.90	6.64	2.38	0	0
1,670	1,690	47.43	39.41	33.58	28.32	23.06	17.80	12.55	7.29	2.83	0	0
1,690	1,710	48.41	40.40	34.23	28.97	23.71	18.45	13.19	7.93	3.29	0	0
1,710	1,730	49.40	41.38	34.87	29.61	24.35	19.09	13.83	8.57	3.74	0	0
1,730	1,750	50.38	42.36	35.51	30.25	25.00	19.74	14.48	9.22	4.19	0.50	0
1,750	1,770	51.36	43.34	36.16	30.90	25.64	20.38	15.12	9.86	4.64	0.95	0
1,770	1,790	52.34	44.32	36.80	31.54	26.28	21.02	15.77	10.51	5.25	1.40	0
1,790	1,810	53.32	45.31	37.45	32.19	26.93	21.67	16.41	11.15	5.89	1.85	0
1,810	1,830	54.31	46.29	38.27	32.83	27.57	22.31	17.05	11.79	6.53	2.31	0
1,830	1,850	55.29	47.27	39.25	33.47	28.22	22.96	17.70	12.44	7.18	2.76	0
1,850	1,870	56.27	48.25	40.23	34.12	28.86	23.60	18.34	13.08	7.82	3.21	0
1,870	1,890	57.25	49.23	41.21	34.76	29.50	24.24	18.99	13.73	8.47	3.66	0
1,890	1,910	58.23	50.22	42.20	35.41	30.15	24.89	19.63	14.37	9.11	4.11	0
1,910	1,930	59.22	51.20	43.18	36.05	30.79	25.53	20.27	15.01	9.75	4.57	0.87
1,930	1,950	60.20	52.18	44.16	36.69	31.44	26.18	20.92	15.66	10.40	5.14	1.33
1,950	1,970	61.18	53.16	45.14	37.34	32.08	26.82	21.56	16.30	11.04	5.78	1.78
1,970	1,990	62.16	54.14	46.12	38.10	32.72	27.46	22.21	16.95	11.69	6.43	2.23
1,990	2,010	63.14	55.13	47.11	39.09	33.37	28.11	22.85	17.59	12.33	7.07	2.68
2,010	2,030	64.13	56.11	48.09	40.07	34.01	28.75	23.49	18.23	12.97	7.72	3.13
2,030	2,050	65.11	57.09	49.07	41.05	34.66	29.40	24.14	18.88	13.62	8.36	3.59
2,050	2,070	66.09	58.07	50.05	42.03	35.30	30.04	24.78	19.52	14.26	9.00	4.04
2,070	2,090	67.07	59.05	51.03	43.01	35.94	30.68	25.43	20.17	14.91	9.65	4.49
2,090	2,110	68.05	60.04	52.02	44.00	36.59	31.33	26.07	20.81	15.55	10.29	5.03
2,110	2,130	69.04	61.02	53.00	44.98	37.23	31.97	26.71	21.45	16.19	10.94	5.68
2,130	2,150	70.02	62.00	53.98	45.96	37.94	32.62	27.36	22.10	16.84	11.58	6.32
2,150	2,170	71.15	62.98	54.96	46.94	38.92	33.26	28.00	22.74	17.48	12.22	6.96
2,170	2,190	72.39	63.96	55.94	47.92	39.90	33.90	28.65	23.39	18.13	12.87	7.61
2,190	2,210	73.63	64.95	56.93	48.91	40.89	34.55	29.29	24.03	18.77	13.51	8.25
2,210	2,230	74.87	65.93	57.91	49.89	41.87	35.19	29.93	24.67	19.41	14.16	8.90
2,230	2,250	76.11	66.91	58.89	50.87	42.85	35.84	30.58	25.32	20.06	14.80	9.54
2,250	2,270	77.35	67.89	59.87	51.85	43.83	36.48	31.22	25.96	20.70	15.44	10.18
2,270	2,290	78.59	68.87	60.85	52.83	44.81	37.12	31.87	26.61	21.35	16.09	10.83
2,290	2,310	79.83	69.86	61.84	53.82	45.80	37.78	32.51	27.25	21.99	16.73	11.47
2,310	2,330	81.07	70.95	62.82	54.80	46.78	38.76	33.15	27.89	22.63	17.38	12.12
2,330	2,350	82.31	72.19	63.80	55.78	47.76	39.74	33.80	28.54	23.28	18.02	12.76
2,350	2,370	83.55	73.43	64.78	56.76	48.74	40.72	34.44	29.18	23.92	18.66	13.40
2,370	2,390	84.79	74.67	65.76	57.74	49.72	41.71	35.09	29.83	24.57	19.31	14.05
2,390	2,410	86.03	75.91	66.75	58.73	50.71	42.69	35.73	30.47	25.21	19.95	14.69
2,410	2,430	87.27	77.15	67.73	59.71	51.69	43.67	36.37	31.11	25.85	20.60	15.34
2,430	2,450	88.51	78.39	68.71	60.69	52.67	44.65	37.02	31.76	26.50	21.24	15.98
2,450	2,470	89.75	79.63	69.69	61.67	53.65	45.63	37.66	32.40	27.14	21.88	16.62
2,470	2,490	90.99	80.87	70.74	62.65	54.63	46.62	38.60	33.05	27.79	22.53	17.27
2,490	2,510	92.23	82.11	71.98	63.64	55.62	47.60	39.58	33.69	28.43	23.17	17.91
2,510	2,530	93.47	83.35	73.22	64.62	56.60	48.58	40.56	34.33	29.07	23.82	18.56
2,530	2,550	94.71	84.59	74.46	65.60	57.58	49.56	41.54	34.98	29.72	24.46	19.20
2,550	2,570	95.95	85.83	75.70	66.58	58.56	50.54	42.52	35.62	30.36	25.10	19.84
2,570	2,590	97.19	87.07	76.94	67.56	59.54	51.53	43.51	36.27	31.01	25.75	20.49
2,590	2,610	98.43	88.31	78.18	68.55	60.53	52.51	44.49	36.91	31.65	26.39	21.13
2,610	2,630	99.67	89.55	79.42	69.53	61.51	53.49	45.47	37.55	32.29	27.04	21.78
2,630	2,650	100.91	90.79	80.66	70.53	62.49	54.47	46.45	38.43	32.94	27.68	22.42
2,650	2,670	102.15	92.03	81.90	71.77	63.47	55.45	47.43	39.41	33.58	28.32	23.06
2,670	2,690	103.39	93.27	83.14	73.01	64.45	56.44	48.42	40.40	34.23	28.97	23.71
2,690	2,710	104.63	94.51	84.38	74.25	65.44	57.42	49.40	41.38	34.87	29.61	24.35
2,710	2,730	105.87	95.75	85.62	75.49	66.42	58.40	50.38	42.36	35.51	30.26	25.00
2,730	2,750	107.16	96.99	86.86	76.73	67.40	59.38	51.36	43.34	36.16	30.90	25.64
2,750	2,770	108.48	98.23	88.10	77.97	68.38	60.36	52.34	44.32	36.80	31.54	26.28
2,770	2,790	109.80	99.47	89.34	79.21	69.36	61.35	53.33	45.31	37.45	32.19	26.93
2,790	2,810	111.11	100.71	90.58	80.45	70.35	62.33	54.31	46.29	38.27	32.83	27.57
2,810	2,830	112.43	101.95	91.82	81.69	71.57	63.31	55.29	47.27	39.25	33.48	28.22
2,830	2,850	113.75	103.19	93.06	82.93	72.81	64.29	56.27	48.25	40.23	34.12	28.86
2,850	2,870	115.07	104.43	94.30	84.17	74.05	65.27	57.25	49.23	41.21	34.76	29.50
2,870	2,890	116.39	105.67	95.54	85.41	75.29	66.26	58.24	50.22	42.20	35.41	30.15
2,890	2,910	117.70	106.94	96.78	86.65	76.53	67.24	59.22	51.20	43.18	36.05	30.79
2,910	2,930	119.02	108.26	98.02	87.89	77.77	68.22	60.20	52.18	44.16	36.70	31.44
2,930	2,950	120.34	109.58	99.26	89.13	79.01	69.20	61.18	53.16	45.14	37.34	32.08
2,950	2,970	121.66	110.90	100.50	90.37	80.25	70.18	62.16	54.14	46.12	38.11	32.72

2,970 and over— Use Table 4a on [page 11](#), and see instructions on pages 7 and 8.

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons — Monthly Payroll Period

(For Wages Paid on or After January 1, 2017)

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	0	0	0	0	0	0	0	0	0	0	0	
465	495	0	0	0	0	0	0	0	0	0	0	0	
495	525	0	0	0	0	0	0	0	0	0	0	0	
525	555	0	0	0	0	0	0	0	0	0	0	0	
555	585	0	0	0	0	0	0	0	0	0	0	0	
585	615	0	0	0	0	0	0	0	0	0	0	0	
615	645	0.86	0	0	0	0	0	0	0	0	0	0	
645	675	1.54	0	0	0	0	0	0	0	0	0	0	
675	705	2.21	0	0	0	0	0	0	0	0	0	0	
705	735	2.89	0	0	0	0	0	0	0	0	0	0	
735	765	3.57	0	0	0	0	0	0	0	0	0	0	
765	795	4.25	0.56	0	0	0	0	0	0	0	0	0	
795	825	4.93	1.24	0	0	0	0	0	0	0	0	0	
825	855	5.60	1.91	0	0	0	0	0	0	0	0	0	
855	885	6.28	2.59	0	0	0	0	0	0	0	0	0	
885	915	7.12	3.27	0	0	0	0	0	0	0	0	0	
915	945	8.08	3.95	0	0	0	0	0	0	0	0	0	
945	975	9.05	4.63	0.93	0	0	0	0	0	0	0	0	
975	1,005	10.01	5.30	1.61	0	0	0	0	0	0	0	0	
1,005	1,035	10.98	5.98	2.29	0	0	0	0	0	0	0	0	
1,035	1,065	11.95	6.69	2.97	0	0	0	0	0	0	0	0	
1,065	1,095	12.91	7.65	3.65	0	0	0	0	0	0	0	0	
1,095	1,125	13.88	8.62	4.32	0.63	0	0	0	0	0	0	0	
1,125	1,155	14.84	9.58	5.00	1.31	0	0	0	0	0	0	0	
1,155	1,185	15.81	10.55	5.68	1.99	0	0	0	0	0	0	0	
1,185	1,215	16.78	11.52	6.36	2.67	0	0	0	0	0	0	0	
1,215	1,245	17.74	12.48	7.22	3.35	0	0	0	0	0	0	0	
1,245	1,275	18.71	13.45	8.19	4.02	0	0	0	0	0	0	0	
1,275	1,305	19.67	14.41	9.15	4.70	1.01	0	0	0	0	0	0	
1,305	1,335	20.64	15.38	10.12	5.38	1.69	0	0	0	0	0	0	
1,335	1,365	21.61	16.35	11.09	6.06	2.37	0	0	0	0	0	0	
1,365	1,395	22.57	17.31	12.05	6.79	3.04	0	0	0	0	0	0	
1,395	1,425	23.54	18.28	13.02	7.76	3.72	0	0	0	0	0	0	
1,425	1,455	24.50	19.24	13.98	8.73	4.40	0.71	0	0	0	0	0	
1,455	1,485	25.47	20.21	14.95	9.69	5.08	1.39	0	0	0	0	0	
1,485	1,515	26.44	21.18	15.92	10.66	5.76	2.06	0	0	0	0	0	
1,515	1,545	27.40	22.14	16.88	11.62	6.43	2.74	0	0	0	0	0	
1,545	1,575	28.37	23.11	17.85	12.59	7.33	3.42	0	0	0	0	0	
1,575	1,605	29.33	24.07	18.81	13.56	8.30	4.10	0	0	0	0	0	
1,605	1,635	30.30	25.04	19.78	14.52	9.26	4.78	1.09	0	0	0	0	
1,635	1,665	31.27	26.01	20.75	15.49	10.23	5.45	1.76	0	0	0	0	
1,665	1,695	32.23	26.97	21.71	16.45	11.19	6.13	2.44	0	0	0	0	
1,695	1,725	33.20	27.94	22.68	17.42	12.16	6.90	3.12	0	0	0	0	
1,725	1,755	34.16	28.90	23.64	18.39	13.13	7.87	3.80	0	0	0	0	
1,755	1,785	35.13	29.87	24.61	19.35	14.09	8.83	4.48	0.78	0	0	0	
1,785	1,815	36.10	30.84	25.58	20.32	15.06	9.80	5.15	1.46	0	0	0	
1,815	1,845	37.06	31.80	26.54	21.28	16.02	10.77	5.83	2.14	0	0	0	
1,845	1,875	38.03	32.77	27.51	22.25	16.99	11.73	6.51	2.82	0	0	0	
1,875	1,905	38.99	33.73	28.47	23.22	17.96	12.70	7.44	3.50	0	0	0	
1,905	1,935	39.96	34.70	29.44	24.18	18.92	13.66	8.40	4.17	0	0	0	
1,935	1,965	40.93	35.67	30.41	25.15	19.89	14.63	9.37	4.85	1.16	0	0	
1,965	1,995	41.89	36.63	31.37	26.11	20.85	15.60	10.34	5.53	1.84	0	0	
1,995	2,025	42.86	37.60	32.34	27.08	21.82	16.56	11.30	6.21	2.52	0	0	
2,025	2,055	43.82	38.56	33.30	28.05	22.79	17.53	12.27	7.01	3.19	0	0	
2,055	2,085	44.79	39.53	34.27	29.01	23.75	18.49	13.23	7.97	3.87	0	0	
2,085	2,115	45.76	40.50	35.24	29.98	24.72	19.46	14.20	8.94	4.55	0.86	0	
2,115	2,145	46.72	41.46	36.20	30.94	25.68	20.43	15.17	9.91	5.23	1.54	0	
2,145	2,175	47.69	42.43	37.17	31.91	26.65	21.39	16.13	10.87	5.91	2.22	0	
2,175	2,205	48.65	43.39	38.13	32.88	27.62	22.36	17.10	11.84	6.58	2.89	0	
2,205	2,235	49.92	44.36	39.10	33.84	28.58	23.32	18.06	12.80	7.55	3.57	0	
2,235	2,265	51.40	45.33	40.07	34.81	29.55	24.29	19.03	13.77	8.51	4.25	0.56	
2,265	2,295	52.87	46.29	41.03	35.77	30.51	25.26	20.00	14.74	9.48	4.93	1.24	
2,295	2,325	54.34	47.26	42.00	36.74	31.48	26.22	20.96	15.70	10.44	5.61	1.91	
2,325	2,355	55.82	48.22	42.96	37.71	32.45	27.19	21.93	16.67	11.41	6.28	2.59	
2,355	2,385	57.29	49.27	43.93	38.67	33.41	28.15	22.89	17.63	12.38	7.12	3.27	
2,385	2,415	58.76	50.74	44.90	39.64	34.38	29.12	23.86	18.60	13.34	8.08	3.95	
2,415	2,445	60.23	52.22	45.86	40.60	35.34	30.09	24.83	19.57	14.31	9.05	4.63	
2,445	2,475	61.71	53.69	46.83	41.57	36.31	31.05	25.79	20.53	15.27	10.01	5.30	
2,475	2,505	63.18	55.16	47.79	42.54	37.28	32.02	26.76	21.50	16.24	10.98	5.98	
2,505	2,535	64.65	56.63	48.76	43.50	38.24	32.98	27.72	22.46	17.21	11.95	6.69	

Nebraska

*See [page 2](#) for important information about the shaded areas.

Nebraska Income Tax Withholding Wage Bracket Table*

Married Persons—Monthly Payroll Period (continued)

(For Wages Paid on or After January 1, 2017)

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—													
2,535	2,565	66.13	58.11	50.09	44.47	39.21	33.95	28.69	23.43	18.17	12.91	7.65	
2,565	2,595	67.60	59.58	51.56	45.43	40.17	34.92	29.66	24.40	19.14	13.88	8.62	
2,595	2,625	69.07	61.05	53.03	46.40	41.14	35.88	30.62	25.36	20.10	14.84	9.58	
2,625	2,655	70.55	62.53	54.51	47.37	42.11	36.85	31.59	26.33	21.07	15.81	10.55	
2,655	2,685	72.02	64.00	55.98	48.33	43.07	37.81	32.55	27.29	22.04	16.78	11.52	
2,685	2,715	73.49	65.47	57.45	49.43	44.04	38.78	33.52	28.26	23.00	17.74	12.48	
2,715	2,745	74.96	66.95	58.93	50.91	45.00	39.75	34.49	29.23	23.97	18.71	13.45	
2,745	2,775	76.44	68.42	60.40	52.38	45.97	40.71	35.45	30.19	24.93	19.67	14.41	
2,775	2,805	77.91	69.89	61.87	53.85	46.94	41.68	36.42	31.16	25.90	20.64	15.38	
2,805	2,835	79.38	71.36	63.34	55.33	47.90	42.64	37.38	32.12	26.87	21.61	16.35	
2,835	2,865	80.86	72.84	64.82	56.80	48.87	43.61	38.35	33.09	27.83	22.57	17.31	
2,865	2,895	82.33	74.31	66.29	58.27	50.25	44.58	39.32	34.06	28.80	23.54	18.28	
2,895	2,925	83.80	75.78	67.76	59.74	51.72	45.54	40.28	35.02	29.76	24.50	19.24	
2,925	2,955	85.28	77.26	69.24	61.22	53.20	46.51	41.25	35.99	30.73	25.47	20.21	
2,955	2,985	86.75	78.73	70.71	62.69	54.67	47.47	42.21	36.95	31.70	26.44	21.18	
2,985	3,015	88.22	80.20	72.18	64.16	56.14	48.44	43.18	37.92	32.66	27.40	22.14	
3,015	3,045	89.69	81.68	73.66	65.64	57.62	49.60	44.15	38.89	33.63	28.37	23.11	
3,045	3,075	91.17	83.15	75.13	67.11	59.09	51.07	45.11	39.85	34.59	29.33	24.07	
3,075	3,105	92.64	84.62	76.60	68.58	60.56	52.54	46.08	40.82	35.56	30.30	25.04	
3,105	3,135	94.11	86.09	78.07	70.06	62.04	54.02	47.04	41.78	36.53	31.27	26.01	
3,135	3,165	95.59	87.57	79.55	71.53	63.51	55.49	48.01	42.75	37.49	32.23	26.97	
3,165	3,195	97.06	89.04	81.02	73.00	64.98	56.96	48.98	43.72	38.46	33.20	27.94	
3,195	3,225	98.53	90.51	82.49	74.47	66.45	58.44	50.42	44.68	39.42	34.16	28.90	
3,225	3,255	100.01	91.99	83.97	75.95	67.93	59.91	51.89	45.65	40.39	35.13	29.87	
3,255	3,285	101.48	93.46	85.44	77.42	69.40	61.38	53.36	46.61	41.36	36.10	30.84	
3,285	3,315	102.95	94.93	86.91	78.89	70.87	62.85	54.83	47.58	42.32	37.06	31.80	
3,315	3,345	104.42	96.41	88.39	80.37	72.35	64.33	56.31	48.55	43.29	38.03	32.77	
3,345	3,375	105.90	97.88	89.86	81.84	73.82	65.80	57.78	49.76	44.25	38.99	33.73	
3,375	3,405	107.37	99.35	91.33	83.31	75.29	67.27	59.25	51.23	45.22	39.96	34.70	
3,405	3,435	108.84	100.82	92.80	84.79	76.77	68.75	60.73	52.71	46.19	40.93	35.67	
3,435	3,465	110.64	102.30	94.28	86.26	78.24	70.22	62.20	54.18	47.15	41.89	36.63	
3,465	3,495	112.50	103.77	95.75	87.73	79.71	71.69	63.67	55.65	48.12	42.86	37.60	
3,495	3,525	114.36	105.24	97.22	89.20	81.18	73.17	65.15	57.13	49.11	43.82	38.56	
3,525	3,555	116.22	106.72	98.70	90.68	82.66	74.64	66.62	58.60	50.58	44.79	39.53	
3,555	3,585	118.08	108.19	100.17	92.15	84.13	76.11	68.09	60.07	52.05	45.76	40.50	
3,585	3,615	119.94	109.81	101.64	93.62	85.60	77.58	69.56	61.55	53.53	46.72	41.46	
3,615	3,645	121.80	111.67	103.12	95.10	87.08	79.06	71.04	63.02	55.00	47.69	42.43	
3,645	3,675	123.66	113.53	104.59	96.57	88.55	80.53	72.51	64.49	56.47	48.65	43.39	
3,675	3,705	125.52	115.39	106.06	98.04	90.02	82.00	73.98	65.96	57.94	49.63	44.36	
3,705	3,735	127.38	117.25	107.53	99.52	91.50	83.48	75.46	67.44	59.42	51.40	45.33	
3,735	3,765	129.24	119.11	109.01	100.99	92.97	84.95	76.93	68.91	60.89	52.87	46.29	
3,765	3,795	131.10	120.97	110.85	102.46	94.44	86.42	78.40	70.38	62.36	54.34	47.26	
3,795	3,825	132.96	122.83	112.71	103.93	95.91	87.90	79.88	71.86	63.84	55.82	48.22	
3,825	3,855	134.82	124.69	114.57	105.41	97.39	89.37	81.35	73.33	65.31	57.29	49.27	
3,855	3,885	136.68	126.55	116.43	106.88	98.86	90.84	82.82	74.80	66.78	58.76	50.74	
3,885	3,915	138.54	128.41	118.29	108.35	100.33	92.31	84.29	76.28	68.26	60.24	52.22	
3,915	3,945	140.40	130.27	120.15	110.02	101.81	93.79	85.77	77.75	69.73	61.71	53.69	
3,945	3,975	142.26	132.13	122.01	111.88	103.28	95.26	87.24	79.22	71.20	63.18	55.16	
3,975	4,005	144.12	133.99	123.87	113.74	104.75	96.73	88.71	80.69	72.67	64.66	56.64	
4,005	4,035	145.98	135.85	125.73	115.60	106.23	98.21	90.19	82.17	74.15	66.13	58.11	
4,035	4,065	147.84	137.71	127.59	117.46	107.70	99.68	91.66	83.64	75.62	67.60	59.58	
4,065	4,095	149.70	139.57	129.45	119.32	109.19	101.15	93.13	85.11	77.09	69.07	61.05	
4,095	4,125	151.56	141.43	131.31	121.18	111.05	102.63	94.61	86.59	78.57	70.55	62.53	
4,125	4,155	153.42	143.29	133.17	123.04	112.91	104.10	96.08	88.06	80.04	72.02	64.00	
4,155	4,185	155.28	145.15	135.03	124.90	114.77	105.57	97.55	89.53	81.51	73.49	65.47	
4,185	4,215	157.14	147.01	136.89	126.76	116.63	107.04	99.02	91.01	82.99	74.97	66.95	
4,215	4,245	159.00	148.87	138.75	128.62	118.49	108.52	100.50	92.48	84.46	76.44	68.42	
4,245	4,275	160.90	150.73	140.61	130.48	120.35	110.23	101.97	93.95	85.93	77.91	69.89	
4,275	4,305	162.88	152.59	142.47	132.34	122.21	112.09	103.44	95.42	87.40	79.39	71.37	
4,305	4,335	164.86	154.45	144.33	134.20	124.07	113.95	104.92	96.90	88.88	80.86	72.84	
4,335	4,365	166.84	156.31	146.19	136.06	125.93	115.81	106.39	98.37	90.35	82.33	74.31	
4,365	4,395	168.81	158.17	148.05	137.92	127.79	117.67	107.86	99.84	91.82	83.80	75.78	
4,395	4,425	170.79	160.03	149.91	139.78	129.65	119.53	109.40	101.32	93.30	85.28	77.26	
4,425	4,455	172.77	162.00	151.77	141.64	131.51	121.39	111.26	102.79	94.77	86.75	78.73	
4,455	4,485	174.74	163.98	153.63	143.50	133.37	123.25	113.12	104.26	96.24	88.22	80.20	
4,485	4,515	176.72	165.96	155.49	145.36	135.23	125.11	114.98	105.74	97.72	89.70	81.68	
4,515	4,545	178.70	167.93	157.35	147.22	137.09	126.97	116.84	107.21	99.19	91.17	83.15	
4,545	4,575	180.67	169.91	159.21	149.08	138.95	128.83	118.70	108.68	100.66	92.64	84.62	
4,575	4,605	182.65	171.89	161.13	150.94	140.81	130.69	120.56	110.43	102.13	94.12	86.10	

4,605 and over—Use Table 4b on [page 11](#), and see instructions on pages 7 and 8.

*See [page 2](#) for important information about the shaded areas.

Nebraska

Nebraska Income Tax Withholding Wage Bracket Table*

Single Persons — Daily Payroll Period

(For Wages Paid on or After January 1, 2017)

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	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	0.60	0	0	0	0	0	0	0	0	0	0
35	40	0.76	0.52	0	0	0	0	0	0	0	0	0
40	45	0.92	0.68	0	0	0	0	0	0	0	0	0
45	50	1.08	0.84	0.60	0	0	0	0	0	0	0	0
50	55	1.24	1.00	0.76	0.52	0	0	0	0	0	0	0
55	60	1.41	1.16	0.92	0.68	0	0	0	0	0	0	0
60	65	1.57	1.32	1.08	0.84	0.60	0	0	0	0	0	0
65	70	1.73	1.48	1.24	1.00	0.76	0.51	0	0	0	0	0
70	75	1.96	1.65	1.40	1.16	0.92	0.67	0	0	0	0	0
75	80	2.21	1.84	1.56	1.32	1.08	0.84	0.59	0	0	0	0
80	85	2.45	2.08	1.72	1.48	1.24	1.00	0.75	0.51	0	0	0
85	90	2.70	2.33	1.96	1.64	1.40	1.16	0.91	0.67	0	0	0
90	95	2.94	2.57	2.20	1.83	1.56	1.32	1.08	0.83	0.59	0	0
95	100	3.19	2.82	2.45	2.08	1.72	1.48	1.24	0.99	0.75	0.51	0
100	105	3.48	3.06	2.69	2.32	1.95	1.64	1.40	1.15	0.91	0.67	0
105	110	3.79	3.32	2.94	2.57	2.20	1.83	1.56	1.32	1.07	0.83	0.59
110	115	4.10	3.63	3.18	2.81	2.44	2.07	1.72	1.48	1.23	0.99	0.75
115	120	4.41	3.94	3.47	3.06	2.69	2.32	1.95	1.64	1.39	1.15	0.91
120	125	4.72	4.25	3.78	3.31	2.94	2.56	2.19	1.82	1.56	1.31	1.07
125	130	5.03	4.56	4.09	3.62	3.18	2.81	2.44	2.07	1.72	1.47	1.23
130	135	5.36	4.87	4.40	3.93	3.47	3.06	2.69	2.32	1.95	1.64	1.39
135	140	5.69	5.19	4.71	4.24	3.78	3.31	2.93	2.56	2.19	1.82	1.55
140	145	6.02	5.52	5.02	4.55	4.09	3.62	3.18	2.81	2.44	2.07	1.71
145	150	6.35	5.85	5.35	4.86	4.40	3.93	3.46	3.05	2.68	2.31	1.94
150	155	6.68	6.18	5.68	5.19	4.71	4.24	3.77	3.30	2.93	2.56	2.19
155	160	7.01	6.51	6.01	5.52	5.02	4.55	4.08	3.61	3.17	2.80	2.43
160	165	7.34	6.84	6.34	5.84	5.35	4.86	4.39	3.92	3.46	3.05	2.68
165	170	7.66	7.17	6.67	6.17	5.68	5.18	4.70	4.23	3.77	3.30	2.92
170	175	7.99	7.50	7.00	6.50	6.01	5.51	5.01	4.54	4.08	3.61	3.17
175	180	8.32	7.83	7.33	6.83	6.34	5.84	5.34	4.85	4.39	3.92	3.45
180	185	8.65	8.16	7.66	7.16	6.67	6.17	5.67	5.18	4.70	4.23	3.76
185	190	8.98	8.49	7.99	7.49	7.00	6.50	6.00	5.50	5.01	4.54	4.07
190	195	9.31	8.82	8.32	7.82	7.32	6.83	6.33	5.83	5.34	4.85	4.38
195	200	9.64	9.14	8.65	8.15	7.65	7.16	6.66	6.16	5.67	5.17	4.69
200	205	9.97	9.47	8.98	8.48	7.98	7.49	6.99	6.49	6.00	5.50	5.00
205	210	10.30	9.80	9.31	8.81	8.31	7.82	7.32	6.82	6.33	5.83	5.33
210	215	10.63	10.13	9.64	9.14	8.64	8.15	7.65	7.15	6.66	6.16	5.66
215	220	10.96	10.46	9.97	9.47	8.97	8.48	7.98	7.48	6.98	6.49	5.99
220	225	11.29	10.79	10.30	9.80	9.30	8.80	8.31	7.81	7.31	6.82	6.32
225	230	11.62	11.12	10.63	10.13	9.63	9.13	8.64	8.14	7.64	7.15	6.65
230	235	11.95	11.45	10.95	10.46	9.96	9.46	8.97	8.47	7.97	7.48	6.98
235	240	12.28	11.78	11.28	10.79	10.29	9.79	9.30	8.80	8.30	7.81	7.31
240	245	12.63	12.11	11.61	11.12	10.62	10.12	9.63	9.13	8.63	8.14	7.64
245	250	12.98	12.46	11.94	11.45	10.95	10.45	9.96	9.46	8.96	8.46	7.97
250	255	13.33	12.80	12.28	11.78	11.28	10.78	10.29	9.79	9.29	8.79	8.30
255	260	13.67	13.15	12.63	12.11	11.61	11.11	10.61	10.12	9.62	9.12	8.63
260	265	14.02	13.50	12.97	12.45	11.94	11.44	10.94	10.45	9.95	9.45	8.96
265	270	14.37	13.85	13.32	12.80	12.27	11.77	11.27	10.78	10.28	9.78	9.29
270	275	14.72	14.19	13.67	13.14	12.62	12.10	11.60	11.11	10.61	10.11	9.62
275	280	15.06	14.54	14.02	13.49	12.97	12.44	11.93	11.44	10.94	10.44	9.94
280	285	15.41	14.89	14.36	13.84	13.32	12.79	12.27	11.77	11.27	10.77	10.27
285	290	15.76	15.24	14.71	14.19	13.66	13.14	12.62	12.09	11.60	11.10	10.60
290	295	16.11	15.58	15.06	14.53	14.01	13.49	12.96	12.44	11.93	11.43	10.93
295	300	16.45	15.93	15.41	14.88	14.36	13.83	13.31	12.79	12.26	11.76	11.26
300	305	16.80	16.28	15.75	15.23	14.71	14.18	13.66	13.13	12.61	12.09	11.59
305	310	17.15	16.63	16.10	15.58	15.05	14.53	14.01	13.48	12.96	12.43	11.92
310	315	17.50	16.97	16.45	15.92	15.40	14.88	14.35	13.83	13.30	12.78	12.26
315	320	17.84	17.32	16.80	16.27	15.75	15.22	14.70	14.18	13.65	13.13	12.60
320	325	18.19	17.67	17.14	16.62	16.10	15.57	15.05	14.52	14.00	13.48	12.95
325	330	18.54	18.02	17.49	16.97	16.44	15.92	15.40	14.87	14.35	13.82	13.30
330	335	18.89	18.36	17.84	17.31	16.79	16.27	15.74	15.22	14.69	14.17	13.65
335	340	19.23	18.71	18.19	17.66	17.14	16.61	16.09	15.57	15.04	14.52	13.99
340	345	19.58	19.06	18.53	18.01	17.49	16.96	16.44	15.91	15.39	14.87	14.34
345	350	19.93	19.41	18.88	18.36	17.83	17.31	16.79	16.26	15.74	15.21	14.69
350	355	20.28	19.75	19.23	18.70	18.18	17.66	17.13	16.61	16.08	15.56	15.04
355	360	20.62	20.10	19.58	19.05	18.53	18.00	17.48	16.96	16.43	15.91	15.38
360	365	20.97	20.45	19.92	19.40	18.88	18.35	17.83	17.30	16.78	16.26	15.73

365 and over—Use Table 8a on [page 12](#), and see instructions on pages [7](#) and [8](#).

Nebraska Income Tax Withholding Wage Bracket Table*
Married Persons — Daily Payroll Period
(For Wages Paid on or After January 1, 2017)

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	40	0	0	0	0	0	0	0	0	0	0	0
40	45	0	0	0	0	0	0	0	0	0	0	0
45	50	0.53	0	0	0	0	0	0	0	0	0	0
50	55	0.69	0	0	0	0	0	0	0	0	0	0
55	60	0.85	0.61	0	0	0	0	0	0	0	0	0
60	65	1.01	0.77	0.53	0	0	0	0	0	0	0	0
65	70	1.17	0.93	0.69	0	0	0	0	0	0	0	0
70	75	1.33	1.09	0.85	0.61	0	0	0	0	0	0	0
75	80	1.50	1.25	1.01	0.77	0.52	0	0	0	0	0	0
80	85	1.66	1.41	1.17	0.93	0.69	0	0	0	0	0	0
85	90	1.82	1.57	1.33	1.09	0.85	0.60	0	0	0	0	0
90	95	1.98	1.74	1.49	1.25	1.01	0.76	0.52	0	0	0	0
95	100	2.14	1.90	1.65	1.41	1.17	0.93	0.68	0	0	0	0
100	105	2.30	2.06	1.81	1.57	1.33	1.09	0.84	0.60	0	0	0
105	110	2.55	2.22	1.98	1.73	1.49	1.25	1.00	0.76	0.52	0	0
110	115	2.80	2.43	2.14	1.89	1.65	1.41	1.17	0.92	0.68	0	0
115	120	3.04	2.67	2.30	2.05	1.81	1.57	1.33	1.08	0.84	0.60	0
120	125	3.29	2.92	2.55	2.22	1.97	1.73	1.49	1.24	1.00	0.76	0.52
125	130	3.53	3.16	2.79	2.42	2.13	1.89	1.65	1.41	1.16	0.92	0.68
130	135	3.78	3.41	3.04	2.67	2.30	2.05	1.81	1.57	1.32	1.08	0.84
135	140	4.02	3.65	3.28	2.91	2.54	2.21	1.97	1.73	1.48	1.24	1.00
140	145	4.27	3.90	3.53	3.16	2.79	2.42	2.13	1.89	1.65	1.40	1.16
145	150	4.51	4.14	3.77	3.40	3.03	2.66	2.29	2.05	1.81	1.56	1.32
150	155	4.76	4.39	4.02	3.65	3.28	2.91	2.54	2.21	1.97	1.73	1.48
155	160	5.01	4.63	4.26	3.89	3.52	3.15	2.78	2.41	2.13	1.89	1.64
160	165	5.31	4.88	4.51	4.14	3.77	3.40	3.03	2.66	2.29	2.05	1.80
165	170	5.62	5.15	4.76	4.39	4.02	3.64	3.27	2.90	2.53	2.21	1.97
170	175	5.93	5.46	5.00	4.63	4.26	3.89	3.52	3.15	2.78	2.41	2.13
175	180	6.24	5.77	5.30	4.88	4.51	4.14	3.77	3.40	3.03	2.66	2.28
180	185	6.55	6.08	5.61	5.15	4.75	4.38	4.01	3.64	3.27	2.90	2.53
185	190	6.86	6.39	5.92	5.46	5.00	4.63	4.26	3.89	3.52	3.15	2.78
190	195	7.17	6.70	6.23	5.77	5.30	4.87	4.50	4.13	3.76	3.39	3.02
195	200	7.49	7.01	6.54	6.08	5.61	5.14	4.75	4.38	4.01	3.64	3.27
200	205	7.82	7.32	6.85	6.39	5.92	5.45	4.99	4.62	4.25	3.88	3.51
205	210	8.15	7.65	7.16	6.70	6.23	5.76	5.29	4.87	4.50	4.13	3.76
210	215	8.48	7.98	7.48	7.01	6.54	6.07	5.60	5.14	4.74	4.37	4.00
215	220	8.81	8.31	7.81	7.32	6.85	6.38	5.91	5.45	4.99	4.62	4.25
220	225	9.14	8.64	8.14	7.65	7.16	6.69	6.22	5.76	5.29	4.86	4.49
225	230	9.47	8.97	8.47	7.98	7.48	7.00	6.53	6.07	5.60	5.13	4.74
230	235	9.80	9.30	8.80	8.30	7.81	7.31	6.84	6.38	5.91	5.44	4.99
235	240	10.12	9.63	9.13	8.63	8.14	7.64	7.15	6.69	6.22	5.75	5.28
240	245	10.45	9.96	9.46	8.96	8.47	7.97	7.47	7.00	6.53	6.06	5.59
245	250	10.78	10.29	9.79	9.29	8.80	8.30	7.80	7.31	6.84	6.37	5.90
250	255	11.11	10.62	10.12	9.62	9.13	8.63	8.13	7.64	7.15	6.68	6.21
255	260	11.44	10.95	10.45	9.95	9.46	8.96	8.46	7.96	7.47	6.99	6.52
260	265	11.78	11.28	10.78	10.28	9.78	9.29	8.79	8.29	7.80	7.30	6.83
265	270	12.13	11.60	11.11	10.61	10.11	9.62	9.12	8.62	8.13	7.63	7.14
270	275	12.48	11.95	11.44	10.94	10.44	9.95	9.45	8.95	8.46	7.96	7.46
275	280	12.83	12.30	11.78	11.27	10.77	10.28	9.78	9.28	8.79	8.29	7.79
280	285	13.17	12.65	12.13	11.60	11.10	10.61	10.11	9.61	9.12	8.62	8.12
285	290	13.52	13.00	12.47	11.95	11.43	10.94	10.44	9.94	9.44	8.95	8.45
290	295	13.87	13.34	12.82	12.30	11.77	11.26	10.77	10.27	9.77	9.28	8.78
295	300	14.22	13.69	13.17	12.64	12.12	11.59	11.10	10.60	10.10	9.61	9.11
300	305	14.56	14.04	13.52	12.99	12.47	11.94	11.43	10.93	10.43	9.94	9.44
305	310	14.91	14.39	13.86	13.34	12.82	12.29	11.77	11.26	10.76	10.27	9.77
310	315	15.26	14.73	14.21	13.69	13.16	12.64	12.11	11.59	11.09	10.60	10.10
315	320	15.61	15.08	14.56	14.03	13.51	12.99	12.46	11.94	11.42	10.92	10.43
320	325	15.95	15.43	14.91	14.38	13.86	13.33	12.81	12.29	11.76	11.25	10.76
325	330	16.30	15.78	15.25	14.73	14.21	13.68	13.16	12.63	12.11	11.58	11.09
330	335	16.65	16.12	15.60	15.08	14.55	14.03	13.50	12.98	12.46	11.93	11.42
335	340	17.00	16.47	15.95	15.42	14.90	14.38	13.85	13.33	12.80	12.28	11.76
340	345	17.34	16.82	16.30	15.77	15.25	14.72	14.20	13.68	13.15	12.63	12.10
345	350	17.69	17.17	16.64	16.12	15.60	15.07	14.55	14.02	13.50	12.97	12.45
350	355	18.04	17.51	16.99	16.47	15.94	15.42	14.89	14.37	13.85	13.32	12.80
355	360	18.39	17.86	17.34	16.81	16.29	15.77	15.24	14.72	14.19	13.67	13.15
360	365	18.73	18.21	17.69	17.16	16.64	16.11	15.59	15.07	14.54	14.02	13.49
365	370	19.08	18.56	18.03	17.51	16.99	16.46	15.94	15.41	14.89	14.36	13.84
370	375	19.43	18.90	18.38	17.86	17.33	16.81	16.28	15.76	15.24	14.71	14.19
375	380	19.78	19.25	18.73	18.20	17.68	17.16	16.63	16.11	15.58	15.06	14.54

380 and over— Use Table 8b on [page 12](#) and see instructions on pages [7](#) and [8](#).

*See [page 2](#) for important information about the shaded areas.

Nebraska Income Tax Withholding Certificate for Nonresident Individuals

• Use Federal Forms 1099-MISC or 1042-S.

FORM
W-4NA

Payor's Name and Location Address			Payee's Name and Location Address		
Name of Nebraska Payor			Payee's First Name and Initial		Last Name
Address (Number and Street, or Rural Route and Box Number)			Address (Number and Street, or Rural Route and Box Number)		
City, Town, or Post Office	State	Zip Code	City, Town, or Post Office	State	Zip Code
Nebraska ID Number			Social Security Number		
21 —					

•Lines 1 and 2, and 6 through 10 must be completed by the PAYOR.

1 Dates the services were performed in Nebraska.....	1	
2 Total payments for the personal services performed in Nebraska.....	2	

•Lines 3 through 5 and line 11 may be completed by the PAYEE (attach additional schedule if necessary).

3 List the types and amounts of ordinary and necessary business expenses reasonably related to Nebraska income (see instructions):			
Type of Expense	Amount		
Enter total line 3 amount here	3		
4 List the names, addresses, Social Security numbers, and amounts paid to others for performances or appearances and other fees reasonably related to Nebraska income (see instructions):			
Name	Address	Social Security No.	Amount Paid
		— —	
		— —	
		— —	
Enter total line 4 amount here	4		
5 Total business expenses and payments for which you are claiming an expense deduction (total of lines 3 and 4).....		5	
6 50% limitation on expense deduction (line 2 amount multiplied by .50)		6	

7 Enter the amount from line 5 or line 6, whichever is less	7	
8 Payments subject to Nebraska income tax withholding (line 2 minus line 7)	8	
9 If the amount on line 8 is less than \$28,000 , multiply the amount by .04 and enter the result on line 9— the amount to be withheld	9	
10 If the amount on line 8 is \$28,000 or greater , multiply the amount by .06 and enter the result on line 10— the amount of income tax withholding	10	

•Allocation to partners, shareholders, or members subject to Nebraska income tax (attach additional schedule if necessary).

11 Enter in the space provided the partner's, shareholder's, or member's name, Social Security number or federal ID number, percent of allocation, and the amount of Nebraska income tax withholding allocated to each partner, shareholder, or member.

Names of Partners, Shareholders, or Members	Social Security Number or Federal ID Number	Percent of Allocation	Allocation Amount
TOTALS		100%	

Under penalties of perjury, I declare that I have been authorized to make this statement and that the information disclosed in determining the amount of individual income tax to be withheld and allocated from the payment received for personal services performed in Nebraska is, to the best of my knowledge and belief, correct and complete.

**sign
here** ▶

Signature of Payee or Authorized Agent

Signature of Preparer Other than Payee

Date

Date

Phone Number

City

State

Zip Code

Instructions

Purpose. Form W-4NA is used by payors of nonresident individuals to compute Nebraska income tax withheld from payments for personal services in Nebraska. Personal services include, but are not limited to: payments to nonresident entertainers; individual athletes; performers; consultants; public speakers; corporate board directors; or other professional services.

Who Must Withhold Income Tax. Any person paying a nonresident for services substantially performed in Nebraska may be required to withhold Nebraska income tax. A person must withhold Nebraska 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 a payment or payments in excess of \$5,000.

Form W-4NA. Cooperation between the payor and payee is necessary to complete the [Nebraska Income Tax Withholding Certificate for Nonresident Individuals, Form W-4NA](#). Compute the amount of 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 the Department in the same manner as wages or other payments subject to income tax withholding. Use Federal Form 1099-MISC and Forms [941N](#) and [W-3N](#).

Nonresident Individuals. Nonresident individuals can use Form W-4NA to report their business expenses and payments in performing personal services in Nebraska. If there are other payees receiving payments for services performed in Nebraska as nonresident individuals, each must complete a separate Form W-4NA.

A payor or withholding agent who pays a nonresident alien individual for providing personal services and who has withheld federal income tax on Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must also withhold state income tax using Nebraska Form W-4NA.

A nonresident alien whose country has a tax treaty with the U.S. may not be subject to nonresident income tax withholding. The payor must obtain a written statement from the payee certifying the existence of a treaty exempting U.S. income earned by the alien from federal or state income tax.

Payments to a corporation are subject to the 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 the 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. All payments and withholding are deemed to be made to the individuals performing the personal services. The Form 1099-MISC should be issued only to an individual, not an entity. See line 11 instructions.

The completed Form W-4NA is a part of the payor's records and must be kept with other income tax withholding records. Federal Forms 1099-MISC or 1042-S will be issued by the payor based on the information on the completed Form W-4NA. The Forms 1099-MISC, or 1042-S state copies, will be included with the Form W-3N, Nebraska Reconciliation of Income Tax Withheld, filed with the Department.

Penalties. A penalty may be imposed, in addition to other penalties provided by law, on a nonresident individual for giving false information to a payor regarding payments subject to income tax withholding, if the information could result in the amount of income tax withheld totaling less than 75% of the income tax liability on these payments. A penalty may also be imposed on any payor who either knowingly uses false information or who maintains records which show the information is false.

The penalties will equal: (a) the amount of tax evaded, not collected, or not accounted for and paid over; and (b) an additional amount up to \$1,000.

Taxpayer Assistance. Questions may be directed to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Call 800-742-7474 in Nebraska and Iowa, or 402-471-5729.

Payor Instructions

Name And Location Address. The payor must complete the payee's name, address, and Social Security number or federal employer ID number of the nonresident individual, corporation, partnership, or LLC.

Line 2. Enter the total amount of the payment for personal services. Include any amounts paid to the service provider as reimbursement for expenses.

Line 9. If line 8 is less than \$28,000, compute the amount of income tax to be withheld. Otherwise, enter zero (-0-) and compute the amount of income tax to be withheld using line 10 instructions.

Payee Instructions

Line 3. Ordinary and necessary business expenses reasonably related to Nebraska income. Expenses listed on this schedule are amounts paid for travel, lodging, meals, and other ordinary and necessary expenses incurred while earning income in Nebraska.

Line 4. Payments made to others for performances, or appearances and other fees reasonably related to Nebraska income. Payments listed are amounts such as a percentage paid to agents or payments made to others assisting in the performance. This does **not** include payments to partners, shareholders, or members.

Note: If persons providing personal services also hire others to assist them, they may have an income tax withholding responsibility on the payments made to such persons. If the persons are hired as employees, then Nebraska's regular income tax withholding rules apply. If the persons are not employees and are nonresidents of Nebraska, then the person paying them must follow the guidelines in Form W-4NA. Contact the Department to receive an Income Tax Withholding Certificate to withhold Nebraska income tax.

Line 11. If the payment was payable to a nonresident partnership, corporation, or LLC, the Nebraska income tax withheld, computed on line 9 or line 10, must be distributed to the appropriate nonresident partners, shareholders, or members.

The payee must use line 11 to distribute the income tax withheld to the appropriate nonresident partners, shareholders, or members. Federal Forms 1099-MISC or 1042-S will be issued by the payor to each partner, shareholder, or member and must be attached to payee's individual income tax return to receive proper credit.

Signatures. The nonresident individual, partner, corporate officer, or member must sign this certificate, and include his or her phone number. If the payee authorizes another person to sign, there must be a power of attorney on file with the Department or attached to this certificate. Any person paid to prepare Form W-4NA must also sign the certificate.