

The Department will not be mailing
a new Nebraska Circular EN in 2012.
The rates and brackets for withholding on wages have
not changed since issuance of the 2008 Circular EN.

**Nebraska Income Tax Withholding on Wages,
Pensions and Annuities, and Gambling Winnings
Paid on or after January 1, 2011**

2011
Nebraska Circular EN

This Circular EN replaces the
2008 Circular EN

The rates, brackets, withholding allowance
value, and withholding tables on wages
that have been in effect since
2008 have **NOT** changed.

The changes in the 2011 booklet primarily
reflect recent legislation on e-filing requirements.



NOTICE TO EMPLOYERS

Important Changes for 2011 State Withholding for Nebraska January 1, 2011

New due date for state copies of federal wage and tax statements:

All employers or payers (employers) must file 2010 Forms W-2, W-2G, 1099-R, and 1099-MISC by February 1, 2011. Employers filing more than 50 forms must e-file these forms. (See [LB 879](#) – Operative date: January 1, 2011)

New due date for Nebraska Reconciliation of Income Tax Withheld, Form W-3N:

All employers must also file Form W-3N with the Nebraska Department of Revenue (Department) by February 1, 2011. (See [LB 879](#) – Operative date: January 1, 2011)

Electronic Fund Transfer (EFT) Threshold for Withholding Payments. Payments made using the Department's FREE e-pay program, ACH Credit, or by credit card, are considered EFT payments. EFT payments for withholding are required if the employer has made total payments exceeding certain amounts in a prior year. The Department is phasing in this requirement.

- Beginning January 1, 2011, all employers making withholding tax payments of more than \$20,000 each year will be required to e-pay.
- Mandated EFT thresholds will be lowered each January and July until the \$5,000 threshold authorized by law is reached.
- By 2015, all employers making tax payments of more than \$5,000 each year will be required to e-pay.

Example. An employer makes withholding payments of \$22,000 in 2010. Beginning in 2011, the employer must make all withholding tax payments by EFT. Employers not **required** to use EFT to make their withholding tax payments, are still strongly encouraged to do so. (See [LB 879](#) – Operative date: January 1, 2011)

Withholding for Certain Construction Contractors. Five percent income tax withholding is required on payments made by contractors to other construction contractors or subcontractors not registered on the [Nebraska Contractor Database](#). Effective January 1, 2010, the Department of Labor and the Department of Revenue combined their databases for construction contractors.

Special Withholding Procedures. An employee's state income tax withholding is calculated by either the percentage method table or the tax bracket tables.

- If the calculated result is not at least 1.5% of the employee's taxable wage; then
- The special withholding procedures must be followed.

The [tax bracket tables](#) in this Circular EN (beginning on [page 13](#)) show withholding amounts that meet the special withholding requirements.

- The non-shaded area shows withholding of at least 50% or more of the withholding for a single employee with one withholding allowance or for a married employee with two allowances. These amounts meet the minimum withholding requirement and may be used by the employer to determine an employee's state withholding.
- The shaded area indicates 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 lower withholding.
- Employers using the withholding tax rate schedules must also implement special withholding procedures if the calculated withholding is not at least 1.5% of taxable wages.

Documentation may include:

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

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

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

An employee that intentionally evades the Nebraska income tax by claiming an excessive number of allowances, or in any other manner overstating the amount of withholding, can be found guilty of a Class II misdemeanor.

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Calendar

for Filing Nebraska Income Tax Withholding Forms

MONTHLY – 15th. [Nebraska Employer's Monthly 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).

FEBRUARY 1. 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.

FEBRUARY 15. The Federal Forms W-2, W-2G, 1099-R, and 1099-MISC reporting the amounts paid and taxes withheld in the preceding year must be delivered to the employee or payee.

APRIL 30, JULY 31, AND OCTOBER 31. The [Nebraska Quarterly 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 withholding.**

Reminders

WHEN PAYING WAGES. Persons paying employee wages for services performed in Nebraska subject to 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 Withholding Tax Regulations](#).

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

ADDITIONAL STATE WITHHOLDING. An employee may request additional state income tax to be withheld. The employee should give a written statement to the employer requesting the additional amount of withholding. Employers should inform employees how to request additional state withholding from their paychecks.

FEDERAL CIRCULAR E REQUIRED. The Nebraska guide does not include all of the information contained in the Federal Circular E, Employer's Tax Guide. A copy of that publication will be necessary for you to properly withhold federal and Nebraska income taxes.

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.**

INFORMATION RETURNS. Only those forms that report wages or payments subject to withholding or amounts withheld for state tax must be furnished to the Department. Do not send informational reports for payments that are not subject to state withholding. An example is bank interest reported on Federal Form 1099-INT.

NONRESIDENT WITHHOLDING. Payments to nonresidents performing personal services in Nebraska may be subject to Nebraska withholding. This is true whether or not the payments are subject to federal withholding. Read the section entitled "Withholding From Nonresidents" on page 10.

ELECTRONIC FUNDS TRANSFER (EFT). Payments made by EFT eliminate the need for filing a Nebraska Employer's Monthly Withholding Deposit, Form 501N.

ONLINE FILING OF FORMS 941N AND W-3N IS NOW AVAILABLE. This e-filing option is easy to use and is open to all filers. See www.revenue.ne.gov and click on "File Your Return" under "For Businesses".

NEBRASKA ID NUMBER. Employers are required to list their Nebraska ID number on each Federal Form W-2, W-2G, 1099-R, and 1099-MISC they issue.

Circular EN Effective January 1, 2011

Nebraska Income Tax Withholding

INSTRUCTIONS

PURPOSE. This circular explains your Nebraska tax responsibilities as an employer for withholding, reporting, and paying taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to the Nebraska Department of Revenue (Department).

This circular also has the tax tables to calculate the Nebraska taxes for withholding from each employee for wages paid on or after **January 1, 2011**. The tables will continue to be used until a revised Circular EN is issued.

TAXPAYER ASSISTANCE. Nebraska Department of Revenue (Department) taxpayer assistance offices are located in Lincoln and Omaha. Hours are 8:00 a.m. to 5:00 p.m., Monday through Friday. Persons may also call for taxpayer assistance, from within Nebraska and Iowa, by dialing (800) 742-7474 or (402) 471-5729. Visit the [Department's website](#) for additional information.

ARE YOU REQUIRED TO WITHHOLD? If you have an office or conduct business in this state 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 this state, even when the person is not your employee, and the payment is not subject to federal withholding you may still be required to withhold for Nebraska. See the instructions on [page 10, Withholding from Nonresidents](#) on payments not subject to federal withholding.

WITHHOLDING CERTIFICATE. You must complete a [Nebraska Tax Application, Form 20](#), to apply for a 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 withholding are also wages for Nebraska purposes. They are subject to Nebraska withholding if paid for services performed in this state.

Cancelling the withholding certificate. If you are no longer making payments subject to Nebraska withholding, the withholding certificate can be cancelled. This is done by checking the box below the name and location address on the Nebraska Quarterly Withholding Return, Form 941N. The withholding certificate can also be cancelled by filing a Nebraska Change Request, Form 22.

GAMBLING WINNINGS. Certain gambling winnings that are also subject to federal withholding are subject to Nebraska withholding. See [page 8](#).

PENSIONS AND ANNUITIES. Pension and annuity payments with federal withholding must also have state tax withheld.

AMOUNTS NOT SUBJECT TO STATE WITHHOLDING. Backup withholding on interest and dividends is not required for Nebraska withholding purposes.

PAYROLL PERIOD. The payroll period for Nebraska purposes is the same period used for federal withholding.

WITHHOLDING FROM EMPLOYEES. Each employee is required by the Internal Revenue Service to file a Federal Form W-4, Employee's Withholding Allowance Certificate.

The same marital status and number of 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 withholding and a different one for Nebraska withholding.

An employee may request that an additional amount for Nebraska purposes be withheld by the employer. The employee should complete a written statement requesting the additional amount of state withholding.

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

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

NONRESIDENT EMPLOYEES. A [Nebraska Employee Certificate for Allocation of Withholding Tax, 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 withholding for Nebraska purposes. A nonresident working 100% of the time in Nebraska will not complete a Form 9N.

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

The percentage on the Form 9N is only for the purpose of withholding for Nebraska an amount approximating the expected Nebraska liability. **The percentage used for 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 withholding may still be subject to Nebraska withholding. There are special rates and methods for this withholding.

Withholding is required when a payer 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. Withholding is also required when a private individual makes a payment or payments of more than \$5,000 to a nonresident performing personal services in Nebraska. See the instructions and rates on [page 10](#).

FILING AND PAYMENT REQUIREMENTS

QUARTERLY RETURN. Every employer maintaining an office or transacting business in this state, and making payments to employees, is required to file the Nebraska Quarterly 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 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 use this program.

All employers who withhold \$500 or more during the first or second month of a quarter must file 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 tax withheld can be kept by the employer and paid with the quarterly return due the last day of the month following the end of the calendar quarter.

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

Deposit for the second month is required if the employer withholds **more than \$500** during the second month of the quarter. It is filed by the 15th day of the following month. Payment of all taxes withheld for both the first and second months is made.

Monthly deposit filing. Every employer required to deposit taxes monthly or who has requested to file monthly must file the [Nebraska Employer's Monthly Withholding Deposit, Form 501N](#). The form is filed by the 15th day of the following month unless the payment is being made electronically. When making payments electronically DO NOT file the Form 501N. The Form 501N is used only for taxes withheld during the first two months of the quarter. The taxes withheld for the third month of each quarter are paid when filing the [Nebraska Quarterly Withholding Return, Form 941N](#).

An employer who wants to begin receiving monthly Forms 501N from the Department must complete and file a [Nebraska Change Request, Form 22](#).

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. It is mailed separately from the fourth quarter Form 941N. The Form W-3N is due on or before February 1 of the following year. It is filed separately from Form 941N. The Form W-3N may be e-filed using the Department's free W-3N filing program.

Nebraska copies of the following forms (for each employee or payee receiving wages or having tax withheld) are due February 1 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.

Beginning in 2011, an employer who is filing more than 50 Forms W-2, W-2G, 1099-R, and/or 1099-MISC for 2010 must file the forms electronically.

FILING UPDATE. The Department is moving towards paperless filing. The [Form 941N](#) may be e-filed using the NebFile for Business free e-filing program. See the Department's website for the most current information.

The Department will send returns to each licensed employer. These returns can be used only by the employer whose name is printed on the form.

If you have not received a preidentified return for the reporting period, request a duplicate from the Department. Do not file returns which are photocopies, returns from another tax period, or returns which have not been preidentified. If the business name or location or mailing address is not correct, mark through the incorrect information. Plainly print the correct information. If you make payments by EFT, you will not be sent a preidentified Form 501N; however, you will continue to receive other preidentified forms.

ELECTRONIC PAYMENTS. The Department allows all types of withholding tax payments to be made by electronic funds transfer (EFT). EFT options include: the Department's free e-pay program (ACH Debit); ACH Credit; and credit card payments. The [Debit](#) and [Credit User](#) Guides are available on the Department's website to explain these options.

E-FILING. The Department offers a free e-filing program to upload Nebraska copies of Forms W-2, W-2G, 1099-R, and 1099-MISC on the 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 2010 **must** e-file these forms.

The e-filed forms must meet the specifications in the information guides [Nebraska Computer Reporting Procedure 21CM](#) and [EFW-2](#). The Nebraska guidelines are used in combination with the federal guidelines in Publications 1220 and 42-007 for e-filing these forms.

WHERE TO FILE. All taxes withheld and returns must be e-filed or sent to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915.

Receiving forms. Preidentified forms are mailed by the Department a short time before the forms are due. The preidentified form or a previously approved substitute must be used. Consult the Department's website for any changes to forms mailing schedules.

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 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 withholding.

If you determine federal withholding using any of the following methods, the same method of determining the tax 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 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 are also 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 any withholding allowances using the table on [page 8](#). Deduct the result from the taxable wage before using the percentage method tables on pages [11](#) and [12](#).

If this calculation is less than 1.5% of the taxable wage amount, refer to the ["special withholding procedures" on page 2](#). This method works for any level of wages and any number of withholding allowances the employee claims.

Find the amount to withhold in the following manner:

INCOME TAX WITHHOLDING—PERCENTAGE METHOD	
Percentage Method Withholding Table	
Effective January 1, 2011	
Payroll Period	Value of One Withholding Allowance
Weekly	\$32.69
Biweekly	65.38
Semimonthly	70.83
Monthly	141.67
Quarterly	425.00
Semiannually	850.00
Annually	1,700.00
Daily or Miscellaneous	6.54

1. Multiply one 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 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 to withhold using the wage amount and the appropriate number of withholding allowances claimed. If the employee claims more than ten allowances, the amount of wages must be adjusted.

Adjusting wage bracket withholding for more than ten 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 withholding allowances claimed over ten by the withholding allowance value for the payroll period used in the 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 withholding.

BONUSES, SUPPLEMENTAL WAGES, AND TAXABLE AWARDS. Where supplemental wages (bonuses, commissions, overtime pay, and sales awards) are paid at the same time as regular wages, the income tax to be deducted and 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 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 on the supplemental wages by using a flat 5% withholding rate.

GAMBLING WINNINGS. There is a flat Nebraska withholding rate of **5%** of the winnings that are subject to federal withholding. The amount required to be withheld must be reported on Federal Form W-2G. Form W-2G is also used when withholding is not required, but income is being reported. The payer must furnish a Form W-2G if the recipient receives:

- \$1,200 or more in gambling winnings from bingo or slot machines;
- \$1,500 or more in keno proceeds (the amount of winnings minus the amount of the wager);
- \$5,001 or more in winnings from a poker tournament (reduced by the wager or buy-in);
- \$600 or more in gambling winnings when the payout is at least 300 times the amount of the wager (except winnings from bingo, keno, slot machines, and poker tournaments); or
- Any other gambling winnings subject to federal income tax withholding.

PENSIONS AND ANNUITIES. For periodic payments of employer-provided pensions and annuities, the withholding is determined in the same manner as withholding from wages. Payers are to 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 payer.

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

Nonperiodic payments or eligible rollover distributions subject to either the mandatory 10% or 20% federal withholding rate will withhold at a rate of 5% of the distribution for state income tax purposes.

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

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

Withholding from Nonresidents

on Payments not Subject to Federal Withholding

A Nebraska nonresident who performs personal services within Nebraska and who is not subject to federal withholding may still be subject to Nebraska income tax withholding.

Some persons performing personal services that require withholding include:

- Individual athletes;
- Consultants;
- Entertainers;
- Performers;
- Public speakers; or
- Those providing professional services.

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 payer 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 Information Guide, [Income Tax Withholding for Nonresident Individuals Performing Personal Services In Nebraska](#).

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% withholding from payments received from another contractor. **If a contractor is subjected to the 5% withholding, it will not be subject to nonresident personal services withholding.**

WHO MUST WITHHOLD. If you have an office or conduct business in Nebraska and make payments of more than \$600 to a nonresident individual for personal services performed in Nebraska, you are required to withhold Nebraska income tax. Any other person making payments of more than \$5,000 to a nonresident individual for personal services performed in Nebraska will also be required to withhold Nebraska income tax.

FORM W-4NA. Cooperation between the payer and payee are necessary to complete [Nebraska Withholding Certificate, Form W-4NA](#). Compute the amount to be withheld from payments using Form W-4NA. The withholding is reported to the person performing the personal services and the Department in the same manner as wages or other payments subject to withholding. Use Federal Form 1099-MISC and Forms 941N and W-3N.

DETERMINE THE WITHHOLDING AMOUNT. If the amount of the payment less allowable expenses is less than \$28,000, the amount withheld will be 4% of the net payment. If the payment minus allowable expenses is \$28,000 or more, the amount withheld will be 6% of the total amount of the net payment.

Any nonresident performing personal services may provide the payer 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 may be reduced by the allowable expenses before calculating the amount to withhold. Use Nebraska Withholding Certificate, Form W-4NA, to calculate the amount withheld.

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 withholding. If the sum of the payments minus expenses is \$28,000 or more and some of the withholding was at the lower rate, the amount withheld from the later payments must be increased to make the total withholding equal to 6% of all the net payments.

PAYMENTS TO A CORPORATION, PARTNERSHIP, OR LLC FOR PERSONAL SERVICES. If the payment is made to a corporation, partnership, or LLC for personal services provided, and if the entity is controlled by the individuals performing the services, withholding is also required. The payment will be considered made directly to the individuals involved.

Every payer required to deduct and withhold from a payment to a corporation, partnership, or LLC is also required to furnish Form 1099-MISC to each shareholder, partner, or member who performs services within this state. The total payment must be divided among the shareholders, partners, or members performing the service in Nebraska based on their percent of ownership in the entity. The amount 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 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 payer the information needed to prepare the Federal Form 1099-MISC for the shareholders, partners, or members, the payer 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.

Payers are to issue Forms 1099-MISC to nonresidents providing personal services by February 15 following the close of the calendar year, or within 30 days after the service has been provided.

Nebraska Percentage Method Withholding Tables

(For Wages Paid On or After January 1, 2011)

Remember: The appropriate 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:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over — \$ 42		\$ 0.00			Not over — \$ 124		\$ 0.00		
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 42	85	0.00	plus 2.35%	\$ 42	\$ 124	182	0.00	plus 2.35%	\$ 124
85	298	1.01	plus 3.27%	85	182	457	1.36	plus 3.27%	182
298	438	7.98	plus 5.02%	298	457	712	10.35	plus 5.02%	457
438	558	15.01	plus 6.20%	438	712	885	23.15	plus 6.20%	712
558	1,058	22.45	plus 6.59%	558	885	1,173	33.88	plus 6.59%	885
1,058	—	55.40	plus 6.95%	1,058	1,173	—	52.86	plus 6.95%	1,173

TABLE 2 - BIWEEKLY Payroll Period

a. SINGLE person - including head of household:					b. MARRIED person - including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over — \$ 85		\$ 0.00			Not over — \$ 248		\$ 0.00		
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 85	169	0.00	plus 2.35%	\$ 85	\$ 248	363	0.00	plus 2.35%	\$ 248
169	596	1.97	plus 3.27%	169	363	913	2.70	plus 3.27%	363
596	875	15.93	plus 5.02%	596	913	1,423	20.69	plus 5.02%	913
875	1,115	29.94	plus 6.20%	875	1,423	1,769	46.29	plus 6.20%	1,423
1,115	2,115	44.82	plus 6.59%	1,115	1,769	2,346	67.74	plus 6.59%	1,769
2,115	—	110.72	plus 6.95%	2,115	2,346	—	105.76	plus 6.95%	2,346

TABLE 3 - SEMIMONTHLY Payroll Period

a. SINGLE person - including head of household:					b. MARRIED person - including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over — \$ 92		\$ 0.00			Not over — \$ 269		\$ 0.00		
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 92	183	0.00	plus 2.35%	\$ 92	\$ 269	394	0.00	plus 2.35%	\$ 269
183	646	2.14	plus 3.27%	183	394	990	2.94	plus 3.27%	394
646	948	17.28	plus 5.02%	646	990	1,542	22.43	plus 5.02%	990
948	1,208	32.44	plus 6.20%	948	1,542	1,917	50.14	plus 6.20%	1,542
1,208	2,292	48.56	plus 6.59%	1,208	1,917	2,542	73.39	plus 6.59%	1,917
2,292	—	120.00	plus 6.95%	2,292	2,542	—	114.58	plus 6.95%	2,542

TABLE 4 - MONTHLY Payroll Period

a. SINGLE person - including head of household:					b. MARRIED person - including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over — \$ 183		\$ 0.00			Not over — \$ 538		\$ 0.00		
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 183	367	0.00	plus 2.35%	\$ 183	\$ 538	788	0.00	plus 2.35%	\$ 538
367	1,292	4.32	plus 3.27%	367	788	1,979	5.88	plus 3.27%	788
1,292	1,896	34.57	plus 5.02%	1,292	1,979	3,083	44.83	plus 5.02%	1,979
1,896	2,417	64.89	plus 6.20%	1,896	3,083	3,833	100.25	plus 6.20%	3,083
2,417	4,583	97.19	plus 6.59%	2,417	3,833	5,083	146.75	plus 6.59%	3,833
4,583	—	239.93	plus 6.95%	4,583	5,083	—	229.13	plus 6.95%	5,083

Nebraska Percentage Method Withholding Tables

(For Wages Paid On or After January 1, 2011)

Remember: The appropriate 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:					b. MARRIED person-including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over— \$ 550		\$ 0.00			Not over— \$ 1,613		\$ 0.00		
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 550	1,100	0.00	plus 2.35%	\$ 550	\$ 1,613	2,363	0.00	plus 2.35%	\$ 1,613
1,100	3,875	12.93	plus 3.27%	1,100	2,363	5,938	17.63	plus 3.27%	2,363
3,875	5,688	103.67	plus 5.02%	3,875	5,938	9,250	134.53	plus 5.02%	5,938
5,688	7,250	194.68	plus 6.20%	5,688	9,250	11,500	300.79	plus 6.20%	9,250
7,250	13,750	291.52	plus 6.59%	7,250	11,500	15,250	440.29	plus 6.59%	11,500
13,750	—	719.87	plus 6.95%	13,750	15,250	—	687.42	plus 6.95%	15,250

TABLE 6-SEMIANNUAL Payroll Period

a. SINGLE person-including head of household:					b. MARRIED person-including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over— \$ 1,100		\$ 0.00			Not over— \$ 3,225		\$ 0.00		
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 1,100	2,200	0.00	plus 2.35%	\$ 1,100	\$ 3,225	4,725	0.00	plus 2.35%	\$ 3,225
2,200	7,750	25.85	plus 3.27%	2,200	4,725	11,875	35.25	plus 3.27%	4,725
7,750	11,375	207.34	plus 5.02%	7,750	11,875	18,500	269.06	plus 5.02%	11,875
11,375	14,500	389.32	plus 6.20%	11,375	18,500	23,000	601.64	plus 6.20%	18,500
14,500	27,500	583.07	plus 6.59%	14,500	23,000	30,500	880.64	plus 6.59%	23,000
27,500	—	1,439.77	plus 6.95%	27,500	30,500	—	1,374.89	plus 6.95%	30,500

TABLE 7-ANNUAL Payroll Period

a. SINGLE person-including head of household:					b. MARRIED person-including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over— \$ 2,200		\$ 0.00			Not over— \$ 6,450		\$ 0.00		
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 2,200	4,400	0.00	plus 2.35%	\$ 2,200	\$ 6,450	9,450	0.00	plus 2.35%	\$ 6,450
4,400	15,500	51.70	plus 3.27%	4,400	9,450	23,750	70.50	plus 3.27%	9,450
15,500	22,750	414.67	plus 5.02%	15,500	23,750	37,000	538.11	plus 5.02%	23,750
22,750	29,000	778.62	plus 6.20%	22,750	37,000	46,000	1,203.26	plus 6.20%	37,000
29,000	55,000	1,166.12	plus 6.59%	29,000	46,000	61,000	1,761.26	plus 6.59%	46,000
55,000	—	2,879.52	plus 6.95%	55,000	61,000	—	2,749.76	plus 6.95%	61,000

TABLE 8-DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person-including head of household:					b. MARRIED person-including surviving spouse:				
If the amount of wages is:		The Nebraska income tax withheld is:			If the amount of wages is:		The Nebraska income tax withheld is:		
Not over— \$ 8		\$ 0.00			Not over— \$ 25		\$ 0.00		
Over-	But not over-	of excess over-			Over-	But not over-	of excess over-		
\$ 8	17	0.00	plus 2.35%	\$ 8	\$ 25	36	0.00	plus 2.35%	\$ 25
17	60	0.21	plus 3.27%	17	36	91	0.26	plus 3.27%	36
60	88	1.62	plus 5.02%	60	91	142	2.06	plus 5.02%	91
88	112	3.03	plus 6.20%	88	142	177	4.62	plus 6.20%	142
112	212	4.52	plus 6.59%	112	177	235	6.79	plus 6.59%	177
212	—	11.11	plus 6.95%	212	235	—	10.61	plus 6.95%	235

Nebraska Income Tax Withholding*
SINGLE PERSONS—WEEKLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—										
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	80	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	100	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	1.66	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	1.99	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	2.32	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	2.65	1.58	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	2.97	1.90	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	3.30	2.23	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	3.63	2.56	1.49	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	3.95	2.88	1.82	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	4.28	3.21	2.14	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	4.61	3.54	2.47	1.40	0.52	0.00	0.00	0.00	0.00	0.00	0.00
200	210	4.93	3.87	2.80	1.73	0.76	0.00	0.00	0.00	0.00	0.00	0.00
210	220	5.26	4.19	3.12	2.05	0.99	0.00	0.00	0.00	0.00	0.00	0.00
220	230	5.59	4.52	3.45	2.38	1.31	0.00	0.00	0.00	0.00	0.00	0.00
230	240	5.92	4.85	3.78	2.71	1.64	0.69	0.00	0.00	0.00	0.00	0.00
240	250	6.24	5.17	4.10	3.04	1.97	0.93	0.00	0.00	0.00	0.00	0.00
250	260	6.57	5.50	4.43	3.36	2.29	1.22	0.00	0.00	0.00	0.00	0.00
260	270	6.90	5.83	4.76	3.69	2.62	1.55	0.63	0.00	0.00	0.00	0.00
270	280	7.22	6.15	5.09	4.02	2.95	1.88	0.87	0.00	0.00	0.00	0.00
280	290	7.55	6.48	5.41	4.34	3.27	2.21	1.14	0.00	0.00	0.00	0.00
290	300	7.88	6.81	5.74	4.67	3.60	2.53	1.46	0.57	0.00	0.00	0.00
300	310	8.33	7.14	6.07	5.00	3.93	2.86	1.79	0.80	0.00	0.00	0.00
310	320	8.83	7.46	6.39	5.32	4.26	3.19	2.12	1.05	0.00	0.00	0.00
320	330	9.34	7.79	6.72	5.65	4.58	3.51	2.44	1.38	0.50	0.00	0.00
330	340	9.84	8.20	7.05	5.98	4.91	3.84	2.77	1.70	0.74	0.00	0.00
340	350	10.34	8.70	7.37	6.31	5.24	4.17	3.10	2.03	0.97	0.00	0.00
350	360	10.84	9.20	7.70	6.63	5.56	4.49	3.43	2.36	1.29	0.00	0.00
360	370	11.34	9.70	8.06	6.96	5.89	4.82	3.75	2.68	1.61	0.68	0.00
370	380	11.85	10.20	8.56	7.29	6.22	5.15	4.08	3.01	1.94	0.91	0.00
380	390	12.35	10.71	9.07	7.61	6.54	5.48	4.41	3.34	2.27	1.20	0.00
390	400	12.85	11.21	9.57	7.94	6.87	5.80	4.73	3.66	2.60	1.53	0.61
400	410	13.35	11.71	10.07	8.43	7.20	6.13	5.06	3.99	2.92	1.85	0.85
410	420	13.85	12.21	10.57	8.93	7.53	6.46	5.39	4.32	3.25	2.18	1.11
420	430	14.36	12.71	11.07	9.43	7.85	6.78	5.71	4.65	3.58	2.51	1.44
430	440	14.86	13.22	11.58	9.93	8.29	7.11	6.04	4.97	3.90	2.83	1.77
440	450	15.44	13.72	12.08	10.44	8.80	7.44	6.37	5.30	4.23	3.16	2.09
450	460	16.06	14.22	12.58	10.94	9.30	7.76	6.70	5.63	4.56	3.49	2.42
460	470	16.68	14.72	13.08	11.44	9.80	8.16	7.02	5.95	4.88	3.82	2.75
470	480	17.30	15.28	13.58	11.94	10.30	8.66	7.35	6.28	5.21	4.14	3.07
480	490	17.92	15.90	14.09	12.44	10.80	9.16	7.68	6.61	5.54	4.47	3.40
490	500	18.54	16.52	14.59	12.95	11.31	9.66	8.02	6.93	5.87	4.80	3.73
500	510	19.16	17.14	15.11	13.45	11.81	10.17	8.53	7.26	6.19	5.12	4.05
510	520	19.78	17.76	15.73	13.95	12.31	10.67	9.03	7.59	6.52	5.45	4.38
520	530	20.40	18.38	16.35	14.45	12.81	11.17	9.53	7.92	6.85	5.78	4.71
530	540	21.02	19.00	16.97	14.95	13.31	11.67	10.03	8.39	7.17	6.10	5.04
540	550	21.64	19.62	17.59	15.56	13.82	12.17	10.53	8.89	7.50	6.43	5.36
550	560	22.26	20.24	18.21	16.18	14.32	12.68	11.04	9.39	7.83	6.76	5.69
560	570	22.91	20.86	18.83	16.80	14.82	13.18	11.54	9.90	8.26	7.09	6.02
570	580	23.57	21.48	19.45	17.42	15.40	13.68	12.04	10.40	8.76	7.41	6.34
580	590	24.23	22.10	20.07	18.04	16.02	14.18	12.54	10.90	9.26	7.74	6.67
590	600	24.89	22.73	20.69	18.66	16.64	14.68	13.04	11.40	9.76	8.12	7.00
600	610	25.55	23.39	21.31	19.28	17.26	15.23	13.55	11.90	10.26	8.62	7.32
610	620	26.21	24.05	21.93	19.90	17.88	15.85	14.05	12.41	10.77	9.12	7.65
620	630	26.87	24.71	22.56	20.52	18.50	16.47	14.55	12.91	11.27	9.63	7.99
630	640	27.52	25.37	23.22	21.14	19.12	17.09	15.06	13.41	11.77	10.13	8.49
640	650	28.18	26.03	23.87	21.76	19.74	17.71	15.68	13.91	12.27	10.63	8.99
650	660	28.84	26.69	24.53	22.38	20.36	18.33	16.30	14.41	12.77	11.13	9.49
660	670	29.50	27.35	25.19	23.04	20.98	18.95	16.92	14.92	13.28	11.63	9.99
670	680	30.16	28.01	25.85	23.70	21.60	19.57	17.54	15.52	13.78	12.14	10.50
680	690	30.82	28.67	26.51	24.36	22.22	20.19	18.16	16.14	14.28	12.64	11.00
690	700	31.48	29.32	27.17	25.02	22.86	20.81	18.78	16.76	14.78	13.14	11.50
700	710	32.14	29.98	27.83	25.67	23.52	21.43	19.40	17.38	15.35	13.64	12.00
710	720	32.80	30.64	28.49	26.33	24.18	22.05	20.02	18.00	15.97	14.14	12.50
720	730	33.46	31.30	29.15	26.99	24.84	22.68	20.64	18.62	16.59	14.65	13.01
730	740	34.11	31.96	29.81	27.65	25.50	23.34	21.26	19.24	17.21	15.18	13.51
740	750	34.77	32.62	30.46	28.31	26.16	24.00	21.88	19.86	17.83	15.80	14.01

Nebraska Income Tax Withholding*
SINGLE PERSONS—WEEKLY PAYROLL PERIOD (Continued)
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—										
750	760	35.43	33.28	31.12	28.97	26.82	24.66	22.51	20.48	18.45	16.42	14.51
760	770	36.09	33.94	31.78	29.63	27.47	25.32	23.17	21.10	19.07	17.04	15.02
770	780	36.75	34.60	32.44	30.29	28.13	25.98	23.82	21.72	19.69	17.66	15.64
780	790	37.41	35.26	33.10	30.95	28.79	26.64	24.48	22.34	20.31	18.28	16.26
790	800	38.07	35.91	33.76	31.61	29.45	27.30	25.14	22.99	20.93	18.90	16.88
800	810	38.73	36.57	34.42	32.26	30.11	27.96	25.80	23.65	21.55	19.52	17.50
810	820	39.39	37.23	35.08	32.92	30.77	28.61	26.46	24.31	22.17	20.14	18.12
820	830	40.05	37.89	35.74	33.58	31.43	29.27	27.12	24.97	22.81	20.76	18.74
830	840	40.70	38.55	36.40	34.24	32.09	29.93	27.78	25.62	23.47	21.38	19.36
840	850	41.36	39.21	37.05	34.90	32.75	30.59	28.44	26.28	24.13	22.00	19.98
850	860	42.02	39.87	37.71	35.56	33.41	31.25	29.10	26.94	24.79	22.63	20.60
860	870	42.68	40.53	38.37	36.22	34.06	31.91	29.76	27.60	25.45	23.29	21.22
870	880	43.34	41.19	39.03	36.88	34.72	32.57	30.41	28.26	26.11	23.95	21.84
880	890	44.00	41.85	39.69	37.54	35.38	33.23	31.07	28.92	26.77	24.61	22.46
890	900	44.66	42.50	40.35	38.20	36.04	33.89	31.73	29.58	27.42	25.27	23.12
900	910	45.32	43.16	41.01	38.85	36.70	34.55	32.39	30.24	28.08	25.93	23.77
910	920	45.98	43.82	41.67	39.51	37.36	35.20	33.05	30.90	28.74	26.59	24.43
920	930	46.64	44.48	42.33	40.17	38.02	35.86	33.71	31.56	29.40	27.25	25.09
930	940	47.29	45.14	42.99	40.83	38.68	36.52	34.37	32.21	30.06	27.91	25.75
940	950	47.95	45.80	43.64	41.49	39.34	37.18	35.03	32.87	30.72	28.56	26.41
950	960	48.61	46.46	44.30	42.15	40.00	37.84	35.69	33.53	31.38	29.22	27.07
960	970	49.27	47.12	44.96	42.81	40.65	38.50	36.35	34.19	32.04	29.88	27.73
970	980	49.93	47.78	45.62	43.47	41.31	39.16	37.00	34.85	32.70	30.54	28.39
980	990	50.59	48.44	46.28	44.13	41.97	39.82	37.66	35.51	33.36	31.20	29.05
990	1,000	51.25	49.09	46.94	44.79	42.63	40.48	38.32	36.17	34.01	31.86	29.71
1,000	1,010	51.91	49.75	47.60	45.44	43.29	41.14	38.98	36.83	34.67	32.52	30.36
1,010	1,020	52.57	50.41	48.26	46.10	43.95	41.79	39.64	37.49	35.33	33.18	31.02
1,020	1,030	53.23	51.07	48.92	46.76	44.61	42.45	40.30	38.15	35.99	33.84	31.68
1,030	1,040	53.88	51.73	49.58	47.42	45.27	43.11	40.96	38.80	36.65	34.50	32.34
1,040	1,050	54.54	52.39	50.23	48.08	45.93	43.77	41.62	39.46	37.31	35.15	33.00
1,050	1,060	55.20	53.05	50.89	48.74	46.59	44.43	42.28	40.12	37.97	35.81	33.66
1,060	1,070	55.89	53.71	51.55	49.40	47.24	45.09	42.94	40.78	38.63	36.47	34.32
1,070	1,080	56.58	54.37	52.21	50.06	47.90	45.75	43.59	41.44	39.29	37.13	34.98
1,080	1,090	57.28	55.03	52.87	50.72	48.56	46.41	44.25	42.10	39.95	37.79	35.64
1,090	1,100	57.97	55.70	53.53	51.38	49.22	47.07	44.91	42.76	40.60	38.45	36.30
1,100	1,110	58.67	56.39	54.19	52.03	49.88	47.73	45.57	43.42	41.26	39.11	36.95
1,110	1,120	59.36	57.09	54.85	52.69	50.54	48.38	46.23	44.08	41.92	39.77	37.61
1,120	1,130	60.06	57.78	55.51	53.35	51.20	49.04	46.89	44.74	42.58	40.43	38.27
1,130	1,140	60.75	58.48	56.21	54.01	51.86	49.70	47.55	45.39	43.24	41.09	38.93
1,140	1,150	61.45	59.17	56.90	54.67	52.52	50.36	48.21	46.05	43.90	41.74	39.59
1,150	1,160	62.14	59.87	57.60	55.33	53.18	51.02	48.87	46.71	44.56	42.40	40.25
1,160	1,170	62.84	60.56	58.29	56.02	53.83	51.68	49.53	47.37	45.22	43.06	40.91
1,170	1,180	63.53	61.26	58.99	56.72	54.49	52.34	50.18	48.03	45.88	43.72	41.57
1,180	1,190	64.23	61.95	59.68	57.41	55.15	53.00	50.84	48.69	46.54	44.38	42.23
1,190	1,200	64.92	62.65	60.38	58.11	55.83	53.66	51.50	49.35	47.19	45.04	42.89
1,200	1,210	65.62	63.34	61.07	58.80	56.53	54.32	52.16	50.01	47.85	45.70	43.54
1,210	1,220	66.31	64.04	61.77	59.50	57.22	54.97	52.82	50.67	48.51	46.36	44.20
1,220	1,230	67.01	64.73	62.46	60.19	57.92	55.65	53.48	51.33	49.17	47.02	44.86
1,230	1,240	67.70	65.43	63.16	60.89	58.61	56.34	54.14	51.98	49.83	47.68	45.52
1,240	1,250	68.40	66.12	63.85	61.58	59.31	57.04	54.80	52.64	50.49	48.33	46.18
1,250	1,260	69.09	66.82	64.55	62.28	60.00	57.73	55.46	53.30	51.15	48.99	46.84
1,260	1,270	69.79	67.51	65.24	62.97	60.70	58.43	56.15	53.96	51.81	49.65	47.50
1,270	1,280	70.48	68.21	65.94	63.67	61.39	59.12	56.85	54.62	52.47	50.31	48.16
1,280	1,290	71.18	68.90	66.63	64.36	62.09	59.82	57.54	55.28	53.13	50.97	48.82
1,290	1,300	71.87	69.60	67.33	65.06	62.78	60.51	58.24	55.97	53.78	51.63	49.48
1,300	1,310	72.57	70.29	68.02	65.75	63.48	61.21	58.93	56.66	54.44	52.29	50.13
1,310	1,320	73.26	70.99	68.72	66.45	64.17	61.90	59.63	57.36	55.10	52.95	50.79
1,320	1,330	73.96	71.68	69.41	67.14	64.87	62.60	60.32	58.05	55.78	53.61	51.45
1,330	1,340	74.65	72.38	70.11	67.84	65.56	63.29	61.02	58.75	56.48	54.27	52.11
1,340	1,350	75.35	73.07	70.80	68.53	66.26	63.99	61.71	59.44	57.17	54.92	52.77
1,350	1,360	76.04	73.77	71.50	69.23	66.95	64.68	62.41	60.14	57.87	55.59	53.43
1,360	1,370	76.74	74.46	72.19	69.92	67.65	65.38	63.10	60.83	58.56	56.29	54.09
1,370	1,380	77.43	75.16	72.89	70.62	68.34	66.07	63.80	61.53	59.26	56.98	54.75
1,380	1,390	78.13	75.85	73.58	71.31	69.04	66.77	64.49	62.22	59.95	57.68	55.41
1,390	1,400	78.82	76.55	74.28	72.01	69.73	67.46	65.19	62.92	60.65	58.37	56.10
1,400	1,410	79.52	77.24	74.97	72.70	70.43	68.16	65.88	63.61	61.34	59.07	56.80
1,410	1,420	80.21	77.94	75.67	73.40	71.12	68.85	66.58	64.31	62.04	59.76	57.49
1,420	1,430	80.91	78.63	76.36	74.09	71.82	69.55	67.27	65.00	62.73	60.46	58.19
1,430	1,440	81.60	79.33	77.06	74.79	72.51	70.24	67.97	65.70	63.43	61.15	58.88

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*
MARRIED PERSONS — WEEKLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	145	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	155	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	165	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	175	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	185	1.32	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	195	1.62	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	205	1.95	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	215	2.28	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	225	2.60	1.53	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	235	2.93	1.86	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	245	3.26	2.19	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	255	3.58	2.51	1.45	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
255	265	3.91	2.84	1.77	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265	275	4.24	3.17	2.10	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
275	285	4.56	3.50	2.43	1.36	0.59	0.00	0.00	0.00	0.00	0.00	0.00
285	295	4.89	3.82	2.75	1.68	0.83	0.00	0.00	0.00	0.00	0.00	0.00
295	305	5.22	4.15	3.08	2.01	1.06	0.00	0.00	0.00	0.00	0.00	0.00
305	315	5.55	4.48	3.41	2.34	1.30	0.53	0.00	0.00	0.00	0.00	0.00
315	325	5.87	4.80	3.73	2.67	1.60	0.76	0.00	0.00	0.00	0.00	0.00
325	335	6.20	5.13	4.06	2.99	1.92	1.00	0.00	0.00	0.00	0.00	0.00
335	345	6.53	5.46	4.39	3.32	2.25	1.23	0.00	0.00	0.00	0.00	0.00
345	355	6.85	5.78	4.72	3.65	2.58	1.51	0.70	0.00	0.00	0.00	0.00
355	365	7.18	6.11	5.04	3.97	2.90	1.84	0.94	0.00	0.00	0.00	0.00
365	375	7.51	6.44	5.37	4.30	3.23	2.16	1.17	0.00	0.00	0.00	0.00
375	385	7.83	6.77	5.70	4.63	3.56	2.49	1.42	0.64	0.00	0.00	0.00
385	395	8.16	7.09	6.02	4.95	3.89	2.82	1.75	0.87	0.00	0.00	0.00
395	405	8.49	7.42	6.35	5.28	4.21	3.14	2.07	1.11	0.00	0.00	0.00
405	415	8.82	7.75	6.68	5.61	4.54	3.47	2.40	1.34	0.58	0.00	0.00
415	425	9.14	8.07	7.00	5.94	4.87	3.80	2.73	1.66	0.81	0.00	0.00
425	435	9.47	8.40	7.33	6.26	5.19	4.12	3.06	1.99	1.05	0.00	0.00
435	445	9.80	8.73	7.66	6.59	5.52	4.45	3.38	2.31	1.28	0.51	0.00
445	455	10.12	9.05	7.99	6.92	5.85	4.78	3.71	2.64	1.57	0.75	0.00
455	465	10.50	9.38	8.31	7.24	6.17	5.11	4.04	2.97	1.90	0.98	0.00
465	475	11.00	9.71	8.64	7.57	6.50	5.43	4.36	3.29	2.23	1.22	0.00
475	485	11.50	10.04	8.97	7.90	6.83	5.76	4.69	3.62	2.55	1.48	0.68
485	495	12.01	10.37	9.29	8.22	7.16	6.09	5.02	3.95	2.88	1.81	0.92
495	505	12.51	10.87	9.62	8.55	7.48	6.41	5.34	4.28	3.21	2.14	1.15
505	515	13.01	11.37	9.95	8.88	7.81	6.74	5.67	4.60	3.53	2.46	1.40
515	525	13.51	11.87	10.27	9.21	8.14	7.07	6.00	4.93	3.86	2.79	1.72
525	535	14.01	12.37	10.73	9.53	8.46	7.39	6.33	5.26	4.19	3.12	2.05
535	545	14.52	12.88	11.23	9.86	8.79	7.72	6.65	5.58	4.51	3.45	2.38
545	555	15.02	13.38	11.74	10.19	9.12	8.05	6.98	5.91	4.84	3.77	2.70
555	565	15.52	13.88	12.24	10.60	9.44	8.38	7.31	6.24	5.17	4.10	3.03
565	575	16.02	14.38	12.74	11.10	9.77	8.70	7.63	6.56	5.50	4.43	3.36
575	585	16.52	14.88	13.24	11.60	10.10	9.03	7.96	6.89	5.82	4.75	3.68
585	595	17.03	15.39	13.74	12.10	10.46	9.36	8.29	7.22	6.15	5.08	4.01
595	605	17.53	15.89	14.25	12.61	10.96	9.68	8.61	7.55	6.48	5.41	4.34
605	615	18.03	16.39	14.75	13.11	11.47	10.01	8.94	7.87	6.80	5.73	4.67
615	625	18.53	16.89	15.25	13.61	11.97	10.34	9.27	8.20	7.13	6.06	4.99
625	635	19.03	17.39	15.75	14.11	12.47	10.83	9.60	8.53	7.46	6.39	5.32
635	645	19.54	17.90	16.25	14.61	12.97	11.33	9.92	8.85	7.78	6.72	5.65
645	655	20.04	18.40	16.76	15.12	13.47	11.83	10.25	9.18	8.11	7.04	5.97
655	665	20.54	18.90	17.26	15.62	13.98	12.34	10.69	9.51	8.44	7.37	6.30
665	675	21.04	19.40	17.76	16.12	14.48	12.84	11.20	9.83	8.77	7.70	6.63
675	685	21.54	19.90	18.26	16.62	14.98	13.34	11.70	10.16	9.09	8.02	6.95
685	695	22.05	20.41	18.76	17.12	15.48	13.84	12.20	10.56	9.42	8.35	7.28
695	705	22.55	20.91	19.27	17.63	15.98	14.34	12.70	11.06	9.75	8.68	7.61
705	715	23.05	21.41	19.77	18.13	16.49	14.85	13.20	11.56	10.07	9.00	7.94
715	725	23.65	21.91	20.27	18.63	16.99	15.35	13.71	12.07	10.42	9.33	8.26
725	735	24.27	22.41	20.77	19.13	17.49	15.85	14.21	12.57	10.93	9.66	8.59
735	745	24.89	22.92	21.27	19.63	17.99	16.35	14.71	13.07	11.43	9.99	8.92
745	755	25.51	23.48	21.78	20.14	18.49	16.85	15.21	13.57	11.93	10.31	9.24
755	765	26.13	24.10	22.28	20.64	19.00	17.36	15.71	14.07	12.43	10.79	9.57
765	775	26.75	24.72	22.78	21.14	19.50	17.86	16.22	14.58	12.93	11.29	9.90
775	785	27.37	25.34	23.31	21.64	20.00	18.36	16.72	15.08	13.44	11.80	10.22
785	795	27.99	25.96	23.93	22.14	20.50	18.86	17.22	15.58	13.94	12.30	10.66
795	805	28.61	26.58	24.55	22.65	21.00	19.36	17.72	16.08	14.44	12.80	11.16
805	815	29.23	27.20	25.17	23.15	21.51	19.87	18.22	16.58	14.94	13.30	11.66

Nebraska Income Tax Withholding*
MARRIED PERSONS—WEEKLY PAYROLL PERIOD (Continued)
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—										
815	825	29.85	27.82	25.79	23.77	22.01	20.37	18.73	17.09	15.44	13.80	12.16
825	835	30.47	28.44	26.41	24.39	22.51	20.87	19.23	17.59	15.95	14.31	12.66
835	845	31.09	29.06	27.03	25.01	23.01	21.37	19.73	18.09	16.45	14.81	13.17
845	855	31.71	29.68	27.65	25.63	23.60	21.87	20.23	18.59	16.95	15.31	13.67
855	865	32.33	30.30	28.27	26.25	24.22	22.38	20.73	19.09	17.45	15.81	14.17
865	875	32.95	30.92	28.89	26.87	24.84	22.88	21.24	19.60	17.95	16.31	14.67
875	885	33.57	31.54	29.51	27.49	25.46	23.43	21.74	20.10	18.46	16.82	15.17
885	895	34.21	32.16	30.13	28.11	26.08	24.05	22.24	20.60	18.96	17.32	15.68
895	905	34.87	32.78	30.75	28.73	26.70	24.67	22.74	21.10	19.46	17.82	16.18
905	915	35.53	33.40	31.37	29.35	27.32	25.29	23.27	21.60	19.96	18.32	16.68
915	925	36.19	34.03	31.99	29.97	27.94	25.91	23.89	22.11	20.46	18.82	17.18
925	935	36.85	34.69	32.61	30.59	28.56	26.53	24.51	22.61	20.97	19.33	17.68
935	945	37.50	35.35	33.23	31.21	29.18	27.15	25.13	23.11	21.47	19.83	18.19
945	955	38.16	36.01	33.85	31.83	29.80	27.77	25.75	23.72	21.97	20.33	18.69
955	965	38.82	36.67	34.51	32.45	30.42	28.39	26.37	24.34	22.47	20.83	19.19
965	975	39.48	37.33	35.17	33.07	31.04	29.01	26.99	24.96	22.97	21.33	19.69
975	985	40.14	37.99	35.83	33.69	31.66	29.63	27.61	25.58	23.55	21.84	20.19
985	995	40.80	38.65	36.49	34.34	32.28	30.25	28.23	26.20	24.17	22.34	20.70
995	1,005	41.46	39.30	37.15	35.00	32.90	30.87	28.85	26.82	24.79	22.84	21.20
1,005	1,015	42.12	39.96	37.81	35.65	33.52	31.49	29.47	27.44	25.41	23.38	21.70
1,015	1,025	42.78	40.62	38.47	36.31	34.16	32.11	30.09	28.06	26.03	24.00	22.20
1,025	1,035	43.44	41.28	39.13	36.97	34.82	32.73	30.71	28.68	26.65	24.62	22.70
1,035	1,045	44.09	41.94	39.79	37.63	35.48	33.35	31.33	29.30	27.27	25.24	23.22
1,045	1,055	44.75	42.60	40.44	38.29	36.14	33.98	31.95	29.92	27.89	25.86	23.84
1,055	1,065	45.41	43.26	41.10	38.95	36.80	34.64	32.57	30.54	28.51	26.48	24.46
1,065	1,075	46.07	43.92	41.76	39.61	37.45	35.30	33.19	31.16	29.13	27.10	25.08
1,075	1,085	46.73	44.58	42.42	40.27	38.11	35.96	33.81	31.78	29.75	27.72	25.70
1,085	1,095	47.39	45.24	43.08	40.93	38.77	36.62	34.46	32.40	30.37	28.34	26.32
1,095	1,105	48.05	45.89	43.74	41.59	39.43	37.28	35.12	33.02	30.99	28.96	26.94
1,105	1,115	48.71	46.55	44.40	42.24	40.09	37.94	35.78	33.64	31.61	29.58	27.56
1,115	1,125	49.37	47.21	45.06	42.90	40.75	38.60	36.44	34.29	32.23	30.20	28.18
1,125	1,135	50.03	47.87	45.72	43.56	41.41	39.25	37.10	34.95	32.85	30.82	28.80
1,135	1,145	50.68	48.53	46.38	44.22	42.07	39.91	37.76	35.60	33.47	31.44	29.42
1,145	1,155	51.34	49.19	47.03	44.88	42.73	40.57	38.42	36.26	34.11	32.06	30.04
1,155	1,165	52.00	49.85	47.69	45.54	43.39	41.23	39.08	36.92	34.77	32.68	30.66
1,165	1,175	52.66	50.51	48.35	46.20	44.04	41.89	39.74	37.58	35.43	33.30	31.28
1,175	1,185	53.35	51.17	49.01	46.86	44.70	42.55	40.39	38.24	36.09	33.93	31.90
1,185	1,195	54.04	51.83	49.67	47.52	45.36	43.21	41.05	38.90	36.75	34.59	32.52
1,195	1,205	54.74	52.48	50.33	48.18	46.02	43.87	41.71	39.56	37.40	35.25	33.14
1,205	1,215	55.43	53.16	50.99	48.83	46.68	44.53	42.37	40.22	38.06	35.91	33.76
1,215	1,225	56.13	53.85	51.65	49.49	47.34	45.19	43.03	40.88	38.72	36.57	34.41
1,225	1,235	56.82	54.55	52.31	50.15	48.00	45.84	43.69	41.54	39.38	37.23	35.07
1,235	1,245	57.52	55.24	52.97	50.81	48.66	46.50	44.35	42.19	40.04	37.89	35.73
1,245	1,255	58.21	55.94	53.67	51.47	49.32	47.16	45.01	42.85	40.70	38.55	36.39
1,255	1,265	58.91	56.63	54.36	52.13	49.98	47.82	45.67	43.51	41.36	39.20	37.05
1,265	1,275	59.60	57.33	55.06	52.79	50.63	48.48	46.33	44.17	42.02	39.86	37.71
1,275	1,285	60.30	58.02	55.75	53.48	51.29	49.14	46.98	44.83	42.68	40.52	38.37
1,285	1,295	60.99	58.72	56.45	54.18	51.95	49.80	47.64	45.49	43.34	41.18	39.03
1,295	1,305	61.69	59.41	57.14	54.87	52.61	50.46	48.30	46.15	43.99	41.84	39.69
1,305	1,315	62.38	60.11	57.84	55.57	53.29	51.12	48.96	46.81	44.65	42.50	40.34
1,315	1,325	63.08	60.80	58.53	56.26	53.99	51.78	49.62	47.47	45.31	43.16	41.00
1,325	1,335	63.77	61.50	59.23	56.96	54.68	52.43	50.28	48.13	45.97	43.82	41.66
1,335	1,345	64.47	62.19	59.92	57.65	55.38	53.11	50.94	48.78	46.63	44.48	42.32
1,345	1,355	65.16	62.89	60.62	58.35	56.07	53.80	51.60	49.44	47.29	45.14	42.98
1,355	1,365	65.86	63.58	61.31	59.04	56.77	54.50	52.26	50.10	47.95	45.79	43.64
1,365	1,375	66.55	64.28	62.01	59.74	57.46	55.19	52.92	50.76	48.61	46.45	44.30
1,375	1,385	67.25	64.97	62.70	60.43	58.16	55.89	53.61	51.42	49.27	47.11	44.96
1,385	1,395	67.94	65.67	63.40	61.13	58.85	56.58	54.31	52.08	49.93	47.77	45.62
1,395	1,405	68.64	66.36	64.09	61.82	59.55	57.28	55.00	52.74	50.58	48.43	46.28
1,405	1,415	69.33	67.06	64.79	62.52	60.24	57.97	55.70	53.43	51.24	49.09	46.93
1,415	1,425	70.03	67.75	65.48	63.21	60.94	58.67	56.39	54.12	51.90	49.75	47.59
1,425	1,435	70.72	68.45	66.18	63.91	61.63	59.36	57.09	54.82	52.56	50.41	48.25
1,435	1,445	71.42	69.14	66.87	64.60	62.33	60.06	57.78	55.51	53.24	51.07	48.91
1,445	1,455	72.11	69.84	67.57	65.30	63.02	60.75	58.48	56.21	53.94	51.73	49.57
1,455	1,465	72.81	70.53	68.26	65.99	63.72	61.45	59.17	56.90	54.63	52.38	50.23
1,465	1,475	73.50	71.23	68.96	66.69	64.41	62.14	59.87	57.60	55.33	53.05	50.89
1,475	1,485	74.20	71.92	69.65	67.38	65.11	62.84	60.56	58.29	56.02	53.75	51.55
1,485	1,495	74.89	72.62	70.35	68.08	65.80	63.53	61.26	58.99	56.72	54.44	52.21
1,495	1,505	75.59	73.31	71.04	68.77	66.50	64.23	61.95	59.68	57.41	55.14	52.87

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*
SINGLE PERSONS — BIWEEKLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	115	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	125	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	135	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	145	1.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	155	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	165	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	175	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	185	2.33	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	195	2.66	0.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	205	2.98	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	215	3.31	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	225	3.64	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	235	3.96	1.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	245	4.29	2.15	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	255	4.62	2.48	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
255	265	4.95	2.81	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265	275	5.27	3.13	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
275	285	5.60	3.46	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
285	295	5.93	3.79	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
295	305	6.25	4.12	1.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305	315	6.58	4.44	2.30	0.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	325	6.91	4.77	2.63	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	335	7.23	5.10	2.96	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335	345	7.56	5.42	3.29	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345	355	7.89	5.75	3.61	1.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	365	8.22	6.08	3.94	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365	375	8.54	6.40	4.27	2.13	0.55	0.00	0.00	0.00	0.00	0.00	0.00
375	385	8.87	6.73	4.59	2.46	0.79	0.00	0.00	0.00	0.00	0.00	0.00
385	395	9.20	7.06	4.92	2.78	1.02	0.00	0.00	0.00	0.00	0.00	0.00
395	405	9.52	7.39	5.25	3.11	1.26	0.00	0.00	0.00	0.00	0.00	0.00
405	415	9.85	7.71	5.57	3.44	1.49	0.00	0.00	0.00	0.00	0.00	0.00
415	425	10.18	8.04	5.90	3.76	1.73	0.00	0.00	0.00	0.00	0.00	0.00
425	435	10.50	8.37	6.23	4.09	1.96	0.00	0.00	0.00	0.00	0.00	0.00
435	445	10.83	8.69	6.56	4.42	2.28	0.66	0.00	0.00	0.00	0.00	0.00
445	455	11.16	9.02	6.88	4.74	2.61	0.90	0.00	0.00	0.00	0.00	0.00
455	465	11.49	9.35	7.21	5.07	2.93	1.13	0.00	0.00	0.00	0.00	0.00
465	475	11.81	9.67	7.54	5.40	3.26	1.37	0.00	0.00	0.00	0.00	0.00
475	485	12.14	10.00	7.86	5.73	3.59	1.60	0.00	0.00	0.00	0.00	0.00
485	495	12.47	10.33	8.19	6.05	3.91	1.84	0.00	0.00	0.00	0.00	0.00
495	505	12.79	10.66	8.52	6.38	4.24	2.10	0.53	0.00	0.00	0.00	0.00
505	515	13.12	10.98	8.84	6.71	4.57	2.43	0.77	0.00	0.00	0.00	0.00
515	525	13.45	11.31	9.17	7.03	4.90	2.76	1.00	0.00	0.00	0.00	0.00
525	535	13.77	11.64	9.50	7.36	5.22	3.09	1.24	0.00	0.00	0.00	0.00
535	545	14.10	11.96	9.83	7.69	5.55	3.41	1.47	0.00	0.00	0.00	0.00
545	555	14.43	12.29	10.15	8.01	5.88	3.74	1.71	0.00	0.00	0.00	0.00
555	565	14.76	12.62	10.48	8.34	6.20	4.07	1.94	0.00	0.00	0.00	0.00
565	575	15.08	12.94	10.81	8.67	6.53	4.39	2.26	0.64	0.00	0.00	0.00
575	585	15.41	13.27	11.13	9.00	6.86	4.72	2.58	0.88	0.00	0.00	0.00
585	595	15.74	13.60	11.46	9.32	7.18	5.05	2.91	1.11	0.00	0.00	0.00
595	605	16.13	13.93	11.79	9.65	7.51	5.37	3.24	1.35	0.00	0.00	0.00
605	615	16.63	14.25	12.11	9.98	7.84	5.70	3.56	1.58	0.00	0.00	0.00
615	625	17.13	14.58	12.44	10.30	8.17	6.03	3.89	1.82	0.00	0.00	0.00
625	635	17.64	14.91	12.77	10.63	8.49	6.36	4.22	2.08	0.52	0.00	0.00
635	645	18.14	15.23	13.10	10.96	8.82	6.68	4.54	2.41	0.75	0.00	0.00
645	655	18.64	15.56	13.42	11.28	9.15	7.01	4.87	2.73	0.99	0.00	0.00
655	665	19.14	15.89	13.75	11.61	9.47	7.34	5.20	3.06	1.22	0.00	0.00
665	675	19.64	16.36	14.08	11.94	9.80	7.66	5.53	3.39	1.46	0.00	0.00
675	685	20.15	16.86	14.40	12.27	10.13	7.99	5.85	3.71	1.69	0.00	0.00
685	695	20.65	17.37	14.73	12.59	10.45	8.32	6.18	4.04	1.93	0.00	0.00
695	705	21.15	17.87	15.06	12.92	10.78	8.64	6.51	4.37	2.23	0.62	0.00
705	715	21.65	18.37	15.38	13.25	11.11	8.97	6.83	4.70	2.56	0.86	0.00
715	725	22.15	18.87	15.71	13.57	11.44	9.30	7.16	5.02	2.88	1.09	0.00
725	735	22.66	19.37	16.09	13.90	11.76	9.63	7.49	5.35	3.21	1.33	0.00
735	745	23.16	19.88	16.59	14.23	12.09	9.95	7.81	5.68	3.54	1.56	0.00
745	755	23.66	20.38	17.10	14.55	12.42	10.28	8.14	6.00	3.87	1.80	0.00
755	765	24.16	20.88	17.60	14.88	12.74	10.61	8.47	6.33	4.19	2.05	0.50
765	775	24.66	21.38	18.10	15.21	13.07	10.93	8.80	6.66	4.52	2.38	0.73
775	785	25.17	21.88	18.60	15.54	13.40	11.26	9.12	6.98	4.85	2.71	0.97
785	795	25.67	22.39	19.10	15.86	13.72	11.59	9.45	7.31	5.17	3.04	1.20

Nebraska Income Tax Withholding*
SINGLE PERSONS — BIWEEKLY PAYROLL PERIOD (Continued)
(For wages paid on or after January 1, 2011)

If the wages are —		And the number of 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 shall be —												
795	805	26.17	22.89	19.61	16.32	14.05	11.91	9.78	7.64	5.50	3.36	1.44
805	815	26.67	23.39	20.11	16.83	14.38	12.24	10.10	7.97	5.83	3.69	1.67
815	825	27.17	23.89	20.61	17.33	14.71	12.57	10.43	8.29	6.15	4.02	1.91
825	835	27.68	24.39	21.11	17.83	15.03	12.90	10.76	8.62	6.48	4.34	2.21
835	845	28.18	24.90	21.61	18.33	15.36	13.22	11.08	8.95	6.81	4.67	2.53
845	855	28.68	25.40	22.12	18.83	15.69	13.55	11.41	9.27	7.14	5.00	2.86
855	865	29.18	25.90	22.62	19.34	16.05	13.88	11.74	9.60	7.46	5.32	3.19
865	875	29.68	26.40	23.12	19.84	16.56	14.20	12.07	9.93	7.79	5.65	3.51
875	885	30.25	26.90	23.62	20.34	17.06	14.53	12.39	10.25	8.12	5.98	3.84
885	895	30.87	27.41	24.12	20.84	17.56	14.86	12.72	10.58	8.44	6.31	4.17
895	905	31.49	27.91	24.63	21.34	18.06	15.18	13.05	10.91	8.77	6.63	4.49
905	915	32.11	28.41	25.13	21.85	18.56	15.51	13.37	11.24	9.10	6.96	4.82
915	925	32.73	28.91	25.63	22.35	19.07	15.84	13.70	11.56	9.42	7.29	5.15
925	935	33.35	29.41	26.13	22.85	19.57	16.29	14.03	11.89	9.75	7.61	5.48
935	945	33.97	29.92	26.63	23.35	20.07	16.79	14.35	12.22	10.08	7.94	5.80
945	955	34.59	30.54	27.14	23.85	20.57	17.29	14.68	12.54	10.41	8.27	6.13
955	965	35.21	31.16	27.64	24.36	21.07	17.79	15.01	12.87	10.73	8.59	6.46
965	975	35.83	31.78	28.14	24.86	21.58	18.29	15.34	13.20	11.06	8.92	6.78
975	985	36.45	32.40	28.64	25.36	22.08	18.80	15.66	13.52	11.39	9.25	7.11
985	995	37.07	33.02	29.14	25.86	22.58	19.30	16.02	13.85	11.71	9.58	7.44
995	1,005	37.69	33.64	29.65	26.36	23.08	19.80	16.52	14.18	12.04	9.90	7.76
1,005	1,015	38.31	34.26	30.20	26.87	23.58	20.30	17.02	14.51	12.37	10.23	8.09
1,015	1,025	38.93	34.88	30.82	27.37	24.09	20.80	17.52	14.83	12.69	10.56	8.42
1,025	1,035	39.55	35.50	31.44	27.87	24.59	21.31	18.02	15.16	13.02	10.88	8.75
1,035	1,045	40.17	36.12	32.06	28.37	25.09	21.81	18.53	15.49	13.35	11.21	9.07
1,045	1,055	40.79	36.74	32.68	28.87	25.59	22.31	19.03	15.81	13.68	11.54	9.40
1,055	1,065	41.41	37.36	33.30	29.38	26.09	22.81	19.53	16.25	14.00	11.86	9.73
1,065	1,075	42.03	37.98	33.92	29.88	26.60	23.31	20.03	16.75	14.33	12.19	10.05
1,075	1,085	42.65	38.60	34.54	30.49	27.10	23.82	20.53	17.25	14.66	12.52	10.38
1,085	1,095	43.27	39.22	35.16	31.11	27.60	24.32	21.04	17.75	14.98	12.85	10.71
1,095	1,105	43.89	39.84	35.78	31.73	28.10	24.82	21.54	18.26	15.31	13.17	11.03
1,105	1,115	44.51	40.46	36.40	32.35	28.60	25.32	22.04	18.76	15.64	13.50	11.36
1,115	1,125	45.15	41.08	37.02	32.97	29.11	25.82	22.54	19.26	15.98	13.83	11.69
1,125	1,135	45.81	41.70	37.64	33.59	29.61	26.33	23.04	19.76	16.48	14.15	12.02
1,135	1,145	46.47	42.32	38.26	34.21	30.16	26.83	23.55	20.26	16.98	14.48	12.34
1,145	1,155	47.13	42.94	38.88	34.83	30.78	27.33	24.05	20.77	17.48	14.81	12.67
1,155	1,165	47.79	43.56	39.50	35.45	31.40	27.83	24.55	21.27	17.99	15.13	13.00
1,165	1,175	48.44	44.18	40.12	36.07	32.02	28.33	25.05	21.77	18.49	15.46	13.32
1,175	1,185	49.10	44.80	40.74	36.69	32.64	28.84	25.55	22.27	18.99	15.79	13.65
1,185	1,195	49.76	45.45	41.36	37.31	33.26	29.34	26.06	22.77	19.49	16.21	13.98
1,195	1,205	50.42	46.11	41.98	37.93	33.88	29.84	26.56	23.28	19.99	16.71	14.30
1,205	1,215	51.08	46.77	42.60	38.55	34.50	30.44	27.06	23.78	20.50	17.21	14.63
1,215	1,225	51.74	47.43	43.22	39.17	35.12	31.06	27.56	24.28	21.00	17.72	14.96
1,225	1,235	52.40	48.09	43.84	39.79	35.74	31.68	28.06	24.78	21.50	18.22	15.29
1,235	1,245	53.06	48.75	44.46	40.41	36.36	32.30	28.57	25.28	22.00	18.72	15.61
1,245	1,255	53.72	49.41	45.10	41.03	36.98	32.92	29.07	25.79	22.50	19.22	15.94
1,255	1,265	54.38	50.07	45.76	41.65	37.60	33.54	29.57	26.29	23.01	19.72	16.44
1,265	1,275	55.03	50.73	46.42	42.27	38.22	34.16	30.11	26.79	23.51	20.23	16.94
1,275	1,285	55.69	51.38	47.08	42.89	38.84	34.78	30.73	27.29	24.01	20.73	17.45
1,285	1,295	56.35	52.04	47.74	43.51	39.46	35.40	31.35	27.79	24.51	21.23	17.95
1,295	1,305	57.01	52.70	48.39	44.13	40.08	36.02	31.97	28.30	25.01	21.73	18.45
1,305	1,315	57.67	53.36	49.05	44.75	40.70	36.64	32.59	28.80	25.52	22.23	18.95
1,315	1,325	58.33	54.02	49.71	45.40	41.32	37.26	33.21	29.30	26.02	22.74	19.45
1,325	1,335	58.99	54.68	50.37	46.06	41.94	37.88	33.83	29.80	26.52	23.24	19.96
1,335	1,345	59.65	55.34	51.03	46.72	42.56	38.50	34.45	30.40	27.02	23.74	20.46
1,345	1,355	60.31	56.00	51.69	47.38	43.18	39.12	35.07	31.02	27.52	24.24	20.96
1,355	1,365	60.97	56.66	52.35	48.04	43.80	39.74	35.69	31.64	28.03	24.74	21.46
1,365	1,375	61.62	57.32	53.01	48.70	44.42	40.36	36.31	32.26	28.53	25.25	21.96
1,375	1,385	62.28	57.97	53.67	49.36	45.05	40.98	36.93	32.88	29.03	25.75	22.47
1,385	1,395	62.94	58.63	54.33	50.02	45.71	41.60	37.55	33.50	29.53	26.25	22.97
1,395	1,405	63.60	59.29	54.98	50.68	46.37	42.22	38.17	34.12	30.06	26.75	23.47
1,405	1,415	64.26	59.95	55.64	51.33	47.03	42.84	38.79	34.74	30.68	27.25	23.97
1,415	1,425	64.92	60.61	56.30	51.99	47.69	43.46	39.41	35.36	31.30	27.76	24.47
1,425	1,435	65.58	61.27	56.96	52.65	48.34	44.08	40.03	35.98	31.92	28.26	24.98
1,435	1,445	66.24	61.93	57.62	53.31	49.00	44.70	40.65	36.60	32.54	28.76	25.48
1,445	1,455	66.90	62.59	58.28	53.97	49.66	45.35	41.27	37.22	33.16	29.26	25.98
1,455	1,465	67.56	63.25	58.94	54.63	50.32	46.01	41.89	37.84	33.78	29.76	26.48
1,465	1,475	68.21	63.91	59.60	55.29	50.98	46.67	42.51	38.46	34.40	30.35	26.98
1,475	1,485	68.87	64.56	60.26	55.95	51.64	47.33	43.13	39.08	35.02	30.97	27.49

1,485 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*
MARRIED PERSONS—BIWEEKLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	2.40	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	380	2.93	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	400	3.58	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	420	4.24	2.27	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	440	4.89	2.75	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	5.54	3.41	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	6.20	4.06	2.14	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	500	6.85	4.71	2.61	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	7.51	5.37	3.23	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	8.16	6.02	3.89	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	8.81	6.68	4.54	2.49	0.95	0.00	0.00	0.00	0.00	0.00	0.00
560	580	9.47	7.33	5.19	3.06	1.42	0.00	0.00	0.00	0.00	0.00	0.00
580	600	10.12	7.98	5.85	3.71	1.89	0.00	0.00	0.00	0.00	0.00	0.00
600	620	10.78	8.64	6.50	4.36	2.36	0.82	0.00	0.00	0.00	0.00	0.00
620	640	11.43	9.29	7.16	5.02	2.88	1.29	0.00	0.00	0.00	0.00	0.00
640	660	12.08	9.95	7.81	5.67	3.53	1.76	0.00	0.00	0.00	0.00	0.00
660	680	12.74	10.60	8.46	6.33	4.19	2.23	0.70	0.00	0.00	0.00	0.00
680	700	13.39	11.25	9.12	6.98	4.84	2.70	1.17	0.00	0.00	0.00	0.00
700	720	14.05	11.91	9.77	7.63	5.50	3.36	1.64	0.00	0.00	0.00	0.00
720	740	14.70	12.56	10.43	8.29	6.15	4.01	2.11	0.57	0.00	0.00	0.00
740	760	15.35	13.22	11.08	8.94	6.80	4.67	2.58	1.04	0.00	0.00	0.00
760	780	16.01	13.87	11.73	9.60	7.46	5.32	3.18	1.51	0.00	0.00	0.00
780	800	16.66	14.52	12.39	10.25	8.11	5.97	3.84	1.98	0.00	0.00	0.00
800	820	17.32	15.18	13.04	10.90	8.77	6.63	4.49	2.45	0.92	0.00	0.00
820	840	17.97	15.83	13.70	11.56	9.42	7.28	5.14	3.01	1.39	0.00	0.00
840	860	18.62	16.49	14.35	12.21	10.07	7.94	5.80	3.66	1.86	0.00	0.00
860	880	19.28	17.14	15.00	12.87	10.73	8.59	6.45	4.31	2.33	0.79	0.00
880	900	19.93	17.79	15.66	13.52	11.38	9.24	7.11	4.97	2.83	1.26	0.00
900	920	20.59	18.45	16.31	14.17	12.04	9.90	7.76	5.62	3.48	1.73	0.00
920	940	21.54	19.10	16.97	14.83	12.69	10.55	8.41	6.28	4.14	2.20	0.66
940	960	22.55	19.76	17.62	15.48	13.34	11.21	9.07	6.93	4.79	2.67	1.13
960	980	23.55	20.41	18.27	16.14	14.00	11.86	9.72	7.58	5.45	3.31	1.60
980	1,000	24.56	21.27	18.93	16.79	14.65	12.51	10.38	8.24	6.10	3.96	2.07
1,000	1,020	25.56	22.28	19.58	17.44	15.31	13.17	11.03	8.89	6.75	4.62	2.54
1,020	1,040	26.56	23.28	20.24	18.10	15.96	13.82	11.68	9.55	7.41	5.27	3.13
1,040	1,060	27.57	24.29	21.00	18.75	16.61	14.48	12.34	10.20	8.06	5.92	3.79
1,060	1,080	28.57	25.29	22.01	19.41	17.27	15.13	12.99	10.85	8.72	6.58	4.44
1,080	1,100	29.58	26.29	23.01	20.06	17.92	15.78	13.65	11.51	9.37	7.23	5.09
1,100	1,120	30.58	27.30	24.02	20.73	18.58	16.44	14.30	12.16	10.02	7.89	5.75
1,120	1,140	31.58	28.30	25.02	21.74	19.23	17.09	14.95	12.82	10.68	8.54	6.40
1,140	1,160	32.59	29.31	26.02	22.74	19.88	17.75	15.61	13.47	11.33	9.19	7.06
1,160	1,180	33.59	30.31	27.03	23.75	20.54	18.40	16.26	14.12	11.99	9.85	7.71
1,180	1,200	34.60	31.31	28.03	24.75	21.47	19.05	16.92	14.78	12.64	10.50	8.36
1,200	1,220	35.60	32.32	29.04	25.75	22.47	19.71	17.57	15.43	13.29	11.16	9.02
1,220	1,240	36.60	33.32	30.04	26.76	23.48	20.36	18.22	16.09	13.95	11.81	9.67
1,240	1,260	37.61	34.33	31.04	27.76	24.48	21.20	18.88	16.74	14.60	12.46	10.33
1,260	1,280	38.61	35.33	32.05	28.77	25.48	22.20	19.53	17.39	15.26	13.12	10.98
1,280	1,300	39.62	36.33	33.05	29.77	26.49	23.21	20.19	18.05	15.91	13.77	11.63
1,300	1,320	40.62	37.34	34.06	30.77	27.49	24.21	20.93	18.70	16.56	14.43	12.29
1,320	1,340	41.62	38.34	35.06	31.78	28.50	25.21	21.93	19.36	17.22	15.08	12.94
1,340	1,360	42.63	39.35	36.06	32.78	29.50	26.22	22.93	20.01	17.87	15.73	13.60
1,360	1,380	43.63	40.35	37.07	33.79	30.50	27.22	23.94	20.66	18.53	16.39	14.25
1,380	1,400	44.64	41.35	38.07	34.79	31.51	28.23	24.94	21.66	19.18	17.04	14.90
1,400	1,420	45.64	42.36	39.08	35.79	32.51	29.23	25.95	22.66	19.83	17.70	15.56
1,420	1,440	46.72	43.36	40.08	36.80	33.52	30.23	26.95	23.67	20.49	18.35	16.21
1,440	1,460	47.96	44.37	41.08	37.80	34.52	31.24	27.95	24.67	21.39	19.00	16.87
1,460	1,480	49.20	45.37	42.09	38.81	35.52	32.24	28.96	25.68	22.39	19.66	17.52
1,480	1,500	50.44	46.39	43.09	39.81	36.53	33.25	29.96	26.68	23.40	20.31	18.17
1,500	1,520	51.68	47.63	44.10	40.81	37.53	34.25	30.97	27.68	24.40	21.12	18.83
1,520	1,540	52.92	48.87	45.10	41.82	38.54	35.25	31.97	28.69	25.41	22.12	19.48
1,540	1,560	54.16	50.11	46.10	42.82	39.54	36.26	32.97	29.69	26.41	23.13	20.14
1,560	1,580	55.40	51.35	47.30	43.83	40.54	37.26	33.98	30.70	27.41	24.13	20.85
1,580	1,600	56.64	52.59	48.54	44.83	41.55	38.27	34.98	31.70	28.42	25.14	21.85

Nebraska Income Tax Withholding*

MARRIED PERSONS — BIWEEKLY PAYROLL PERIOD (Continued)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2011)

If the wages are—		And the number of 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 shall be—										
1,600	1,620	57.88	53.83	49.78	45.83	42.55	39.27	35.99	32.70	29.42	26.14	22.86
1,620	1,640	59.12	55.07	51.02	46.96	43.56	40.27	36.99	33.71	30.43	27.14	23.86
1,640	1,660	60.36	56.31	52.26	48.20	44.56	41.28	37.99	34.71	31.43	28.15	24.87
1,660	1,680	61.60	57.55	53.50	49.44	45.56	42.28	39.00	35.72	32.43	29.15	25.87
1,680	1,700	62.84	58.79	54.74	50.68	46.63	43.29	40.00	36.72	33.44	30.16	26.87
1,700	1,720	64.08	60.03	55.98	51.92	47.87	44.29	41.01	37.72	34.44	31.16	27.88
1,720	1,740	65.32	61.27	57.22	53.16	49.11	45.29	42.01	38.73	35.45	32.16	28.88
1,740	1,760	66.56	62.51	58.46	54.40	50.35	46.30	43.01	39.73	36.45	33.17	29.89
1,760	1,780	67.81	63.75	59.70	55.64	51.59	47.54	44.02	40.74	37.45	34.17	30.89
1,780	1,800	69.12	64.99	60.94	56.88	52.83	48.78	45.02	41.74	38.46	35.18	31.89
1,800	1,820	70.44	66.23	62.18	58.12	54.07	50.02	46.03	42.74	39.46	36.18	32.90
1,820	1,840	71.76	67.47	63.42	59.36	55.31	51.26	47.20	43.75	40.47	37.18	33.90
1,840	1,860	73.08	68.77	64.66	60.60	56.55	52.50	48.44	44.75	41.47	38.19	34.91
1,860	1,880	74.40	70.09	65.90	61.84	57.79	53.74	49.68	45.76	42.47	39.19	35.91
1,880	1,900	75.71	71.41	67.14	63.08	59.03	54.98	50.92	46.87	43.48	40.20	36.91
1,900	1,920	77.03	72.72	68.41	64.32	60.27	56.22	52.16	48.11	44.48	41.20	37.92
1,920	1,940	78.35	74.04	69.73	65.56	61.51	57.46	53.40	49.35	45.49	42.20	38.92
1,940	1,960	79.67	75.36	71.05	66.80	62.75	58.70	54.64	50.59	46.54	43.21	39.93
1,960	1,980	80.99	76.68	72.37	68.06	63.99	59.94	55.88	51.83	47.78	44.21	40.93
1,980	2,000	82.30	78.00	73.69	69.38	65.23	61.18	57.12	53.07	49.02	45.22	41.93
2,000	2,020	83.62	79.31	75.00	70.70	66.47	62.42	58.36	54.31	50.26	46.22	42.94
2,020	2,040	84.94	80.63	76.32	72.01	67.71	63.66	59.60	55.55	51.50	47.44	43.94
2,040	2,060	86.26	81.95	77.64	73.33	69.02	64.90	60.84	56.79	52.74	48.68	44.95
2,060	2,080	87.58	83.27	78.96	74.65	70.34	66.14	62.08	58.03	53.98	49.92	45.95
2,080	2,100	88.89	84.59	80.28	75.97	71.66	67.38	63.32	59.27	55.22	51.16	47.11
2,100	2,120	90.21	85.90	81.59	77.29	72.98	68.67	64.56	60.51	56.46	52.40	48.35
2,120	2,140	91.53	87.22	82.91	78.60	74.30	69.99	65.80	61.75	57.70	53.64	49.59
2,140	2,160	92.85	88.54	84.23	79.92	75.61	71.31	67.04	62.99	58.94	54.88	50.83
2,160	2,180	94.17	89.86	85.55	81.24	76.93	72.62	68.31	64.23	60.18	56.12	52.07
2,180	2,200	95.48	91.18	86.87	82.56	78.25	73.94	69.63	65.47	61.42	57.36	53.31
2,200	2,220	96.80	92.49	88.18	83.88	79.57	75.26	70.95	66.71	62.66	58.60	54.55
2,220	2,240	98.12	93.81	89.50	85.19	80.89	76.58	72.27	67.96	63.90	59.84	55.79
2,240	2,260	99.44	95.13	90.82	86.51	82.20	77.90	73.59	69.28	65.14	61.08	57.03
2,260	2,280	100.76	96.45	92.14	87.83	83.52	79.21	74.90	70.60	66.38	62.32	58.27
2,280	2,300	102.07	97.77	93.46	89.15	84.84	80.53	76.22	71.91	67.62	63.56	59.51
2,300	2,320	103.39	99.08	94.77	90.47	86.16	81.85	77.54	73.23	68.92	64.80	60.75
2,320	2,340	104.71	100.40	96.09	91.78	87.48	83.17	78.86	74.55	70.24	66.04	61.99
2,340	2,360	106.04	101.72	97.41	93.10	88.79	84.49	80.18	75.87	71.56	67.28	63.23
2,360	2,380	107.43	103.04	98.73	94.42	90.11	85.80	81.49	77.19	72.88	68.57	64.47
2,380	2,400	108.82	104.36	100.05	95.74	91.43	87.12	82.81	78.50	74.20	69.89	65.71
2,400	2,420	110.21	105.67	101.36	97.06	92.75	88.44	84.13	79.82	75.51	71.21	66.95
2,420	2,440	111.60	107.05	102.68	98.37	94.07	89.76	85.45	81.14	76.83	72.52	68.21
2,440	2,460	112.99	108.44	104.00	99.69	95.38	91.08	86.77	82.46	78.15	73.84	69.53
2,460	2,480	114.38	109.83	105.32	101.01	96.70	92.39	88.08	83.78	79.47	75.16	70.85
2,480	2,500	115.77	111.22	106.68	102.33	98.02	93.71	89.40	85.09	80.79	76.48	72.17
2,500	2,520	117.16	112.61	108.07	103.65	99.34	95.03	90.72	86.41	82.10	77.80	73.49
2,520	2,540	118.55	114.00	109.46	104.96	100.66	96.35	92.04	87.73	83.42	79.11	74.80
2,540	2,560	119.94	115.39	110.85	106.31	101.97	97.67	93.36	89.05	84.74	80.43	76.12
2,560	2,580	121.33	116.78	112.24	107.70	103.29	98.98	94.67	90.37	86.06	81.75	77.44
2,580	2,600	122.72	118.17	113.63	109.09	104.61	100.30	95.99	91.68	87.38	83.07	78.76
2,600	2,620	124.11	119.56	115.02	110.48	105.93	101.62	97.31	93.00	88.69	84.39	80.08
2,620	2,640	125.50	120.95	116.41	111.87	107.32	102.94	98.63	94.32	90.01	85.70	81.39
2,640	2,660	126.89	122.34	117.80	113.26	108.71	104.26	99.95	95.64	91.33	87.02	82.71
2,660	2,680	128.28	123.73	119.19	114.65	110.10	105.57	101.26	96.96	92.65	88.34	84.03
2,680	2,700	129.67	125.12	120.58	116.04	111.49	106.95	102.58	98.27	93.97	89.66	85.35
2,700	2,720	131.06	126.51	121.97	117.43	112.88	108.34	103.90	99.59	95.28	90.98	86.67
2,720	2,740	132.45	127.90	123.36	118.82	114.27	109.73	105.22	100.91	96.60	92.29	87.98
2,740	2,760	133.84	129.29	124.75	120.21	115.66	111.12	106.57	102.23	97.92	93.61	89.30
2,760	2,780	135.23	130.68	126.14	121.60	117.05	112.51	107.96	103.55	99.24	94.93	90.62
2,780	2,800	136.62	132.07	127.53	122.99	118.44	113.90	109.35	104.86	100.56	96.25	91.94
2,800	2,820	138.01	133.46	128.92	124.38	119.83	115.29	110.74	106.20	101.87	97.57	93.26
2,820	2,840	139.40	134.85	130.31	125.77	121.22	116.68	112.13	107.59	103.19	98.88	94.57
2,840	2,860	140.79	136.24	131.70	127.16	122.61	118.07	113.52	108.98	104.51	100.20	95.89
2,860	2,880	142.18	137.63	133.09	128.55	124.00	119.46	114.91	110.37	105.83	101.52	97.21
2,880	2,900	143.57	139.02	134.48	129.94	125.39	120.85	116.30	111.76	107.22	102.84	98.53
2,900	2,920	144.96	140.41	135.87	131.33	126.78	122.24	117.69	113.15	108.61	104.16	99.85
2,920	2,940	146.35	141.80	137.26	132.72	128.17	123.63	119.08	114.54	110.00	105.47	101.16
2,940	2,960	147.74	143.19	138.65	134.11	129.56	125.02	120.47	115.93	111.39	106.84	102.48
2,960	2,980	149.13	144.58	140.04	135.50	130.95	126.41	121.86	117.32	112.78	108.23	103.80

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*
SINGLE PERSONS—SEMIMONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	1.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	1.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	2.21	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	2.53	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	2.86	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	3.19	1.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	3.51	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	3.84	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	4.17	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	4.49	2.18	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	4.82	2.51	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	5.15	2.83	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	5.48	3.16	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	5.80	3.49	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	6.13	3.81	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	6.46	4.14	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	6.78	4.47	2.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	7.11	4.79	2.48	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	7.44	5.12	2.81	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	7.76	5.45	3.13	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	8.09	5.78	3.46	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	8.42	6.10	3.79	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	8.75	6.43	4.11	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	9.07	6.76	4.44	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	9.40	7.08	4.77	2.45	0.70	0.00	0.00	0.00	0.00	0.00	0.00
410	420	9.73	7.41	5.09	2.78	0.93	0.00	0.00	0.00	0.00	0.00	0.00
420	430	10.05	7.74	5.42	3.10	1.17	0.00	0.00	0.00	0.00	0.00	0.00
430	440	10.38	8.06	5.75	3.43	1.40	0.00	0.00	0.00	0.00	0.00	0.00
440	450	10.71	8.39	6.08	3.76	1.64	0.00	0.00	0.00	0.00	0.00	0.00
450	460	11.03	8.72	6.40	4.09	1.87	0.00	0.00	0.00	0.00	0.00	0.00
460	470	11.36	9.05	6.73	4.41	2.11	0.00	0.00	0.00	0.00	0.00	0.00
470	480	11.69	9.37	7.06	4.74	2.42	0.68	0.00	0.00	0.00	0.00	0.00
480	490	12.02	9.70	7.38	5.07	2.75	0.91	0.00	0.00	0.00	0.00	0.00
490	500	12.34	10.03	7.71	5.39	3.08	1.15	0.00	0.00	0.00	0.00	0.00
500	510	12.67	10.35	8.04	5.72	3.40	1.38	0.00	0.00	0.00	0.00	0.00
510	520	13.00	10.68	8.36	6.05	3.73	1.62	0.00	0.00	0.00	0.00	0.00
520	530	13.32	11.01	8.69	6.37	4.06	1.85	0.00	0.00	0.00	0.00	0.00
530	540	13.65	11.33	9.02	6.70	4.39	2.09	0.00	0.00	0.00	0.00	0.00
540	550	13.98	11.66	9.35	7.03	4.71	2.40	0.66	0.00	0.00	0.00	0.00
550	560	14.30	11.99	9.67	7.36	5.04	2.72	0.89	0.00	0.00	0.00	0.00
560	570	14.63	12.32	10.00	7.68	5.37	3.05	1.13	0.00	0.00	0.00	0.00
570	580	14.96	12.64	10.33	8.01	5.69	3.38	1.36	0.00	0.00	0.00	0.00
580	590	15.29	12.97	10.65	8.34	6.02	3.70	1.60	0.00	0.00	0.00	0.00
590	600	15.61	13.30	10.98	8.66	6.35	4.03	1.83	0.00	0.00	0.00	0.00
600	610	15.94	13.62	11.31	8.99	6.67	4.36	2.07	0.00	0.00	0.00	0.00
610	620	16.27	13.95	11.63	9.32	7.00	4.69	2.37	0.64	0.00	0.00	0.00
620	630	16.59	14.28	11.96	9.64	7.33	5.01	2.70	0.87	0.00	0.00	0.00
630	640	16.92	14.60	12.29	9.97	7.66	5.34	3.02	1.11	0.00	0.00	0.00
640	650	17.25	14.93	12.62	10.30	7.98	5.67	3.35	1.34	0.00	0.00	0.00
650	660	17.73	15.26	12.94	10.63	8.31	5.99	3.68	1.58	0.00	0.00	0.00
660	670	18.23	15.59	13.27	10.95	8.64	6.32	4.00	1.81	0.00	0.00	0.00
670	680	18.74	15.91	13.60	11.28	8.96	6.65	4.33	2.05	0.00	0.00	0.00
680	690	19.24	16.24	13.92	11.61	9.29	6.97	4.66	2.34	0.62	0.00	0.00
690	700	19.74	16.57	14.25	11.93	9.62	7.30	4.99	2.67	0.85	0.00	0.00
700	710	20.24	16.89	14.58	12.26	9.94	7.63	5.31	3.00	1.09	0.00	0.00
710	720	20.74	17.22	14.90	12.59	10.27	7.96	5.64	3.32	1.32	0.00	0.00
720	730	21.25	17.69	15.23	12.91	10.60	8.28	5.97	3.65	1.56	0.00	0.00
730	740	21.75	18.19	15.56	13.24	10.93	8.61	6.29	3.98	1.79	0.00	0.00
740	750	22.25	18.69	15.89	13.57	11.25	8.94	6.62	4.30	2.03	0.00	0.00
750	760	22.75	19.20	16.21	13.90	11.58	9.26	6.95	4.63	2.32	0.60	0.00
760	770	23.25	19.70	16.54	14.22	11.91	9.59	7.27	4.96	2.64	0.83	0.00
770	780	23.76	20.20	16.87	14.55	12.23	9.92	7.60	5.29	2.97	1.07	0.00
780	790	24.26	20.70	17.19	14.88	12.56	10.24	7.93	5.61	3.30	1.30	0.00
790	800	24.76	21.20	17.65	15.20	12.89	10.57	8.26	5.94	3.62	1.54	0

Nebraska Income Tax Withholding*

SINGLE PERSONS—SEMIMONTHLY PAYROLL PERIOD (Continued)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2011)

If the wages are—		And the number of 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 shall be—												
800	810	25.26	21.71	18.15	15.53	13.21	10.90	8.58	6.27	3.95	1.77	0.00
810	820	25.76	22.21	18.65	15.86	13.54	11.23	8.91	6.59	4.28	2.01	0.00
820	830	26.27	22.71	19.15	16.18	13.87	11.55	9.24	6.92	4.60	2.29	0.58
830	840	26.77	23.21	19.66	16.51	14.20	11.88	9.56	7.25	4.93	2.62	0.82
840	850	27.27	23.71	20.16	16.84	14.52	12.21	9.89	7.57	5.26	2.94	1.05
850	860	27.77	24.22	20.66	17.17	14.85	12.53	10.22	7.90	5.59	3.27	1.29
860	870	28.27	24.72	21.16	17.61	15.18	12.86	10.54	8.23	5.91	3.60	1.52
870	880	28.78	25.22	21.66	18.11	15.50	13.19	10.87	8.56	6.24	3.92	1.76
880	890	29.28	25.72	22.17	18.61	15.83	13.51	11.20	8.88	6.57	4.25	1.99
890	900	29.78	26.22	22.67	19.11	16.16	13.84	11.53	9.21	6.89	4.58	2.26
900	910	30.28	26.73	23.17	19.61	16.48	14.17	11.85	9.54	7.22	4.90	2.59
910	920	30.78	27.23	23.67	20.12	16.81	14.50	12.18	9.86	7.55	5.23	2.91
920	930	31.29	27.73	24.17	20.62	17.14	14.82	12.51	10.19	7.87	5.56	3.24
930	940	31.79	28.23	24.68	21.12	17.57	15.15	12.83	10.52	8.20	5.89	3.57
940	950	32.29	28.73	25.18	21.62	18.07	15.48	13.16	10.84	8.53	6.21	3.90
950	960	32.79	29.24	25.68	22.12	18.57	15.80	13.49	11.17	8.86	6.54	4.22
960	970	33.29	29.74	26.18	22.63	19.07	16.13	13.81	11.50	9.18	6.87	4.55
970	980	34.11	30.24	26.68	23.13	19.57	16.46	14.14	11.83	9.51	7.19	4.88
980	990	34.73	30.74	27.19	23.63	20.08	16.78	14.47	12.15	9.84	7.52	5.20
990	1,000	35.35	31.24	27.69	24.13	20.58	17.11	14.80	12.48	10.16	7.85	5.53
1,000	1,010	35.97	31.75	28.19	24.63	21.08	17.52	15.12	12.81	10.49	8.17	5.86
1,010	1,020	36.59	32.25	28.69	25.14	21.58	18.03	15.45	13.13	10.82	8.50	6.18
1,020	1,030	37.21	32.82	29.19	25.64	22.08	18.53	15.78	13.46	11.14	8.83	6.51
1,030	1,040	37.83	33.44	29.70	26.14	22.59	19.03	16.10	13.79	11.47	9.16	6.84
1,040	1,050	38.45	34.06	30.20	26.64	23.09	19.53	16.43	14.11	11.80	9.48	7.17
1,050	1,060	39.07	34.68	30.70	27.14	23.59	20.03	16.76	14.44	12.13	9.81	7.49
1,060	1,070	39.69	35.30	31.20	27.65	24.09	20.54	17.08	14.77	12.45	10.14	7.82
1,070	1,080	40.31	35.92	31.70	28.15	24.59	21.04	17.48	15.10	12.78	10.46	8.15
1,080	1,090	40.93	36.54	32.21	28.65	25.10	21.54	17.98	15.42	13.11	10.79	8.47
1,090	1,100	41.55	37.16	32.77	29.15	25.60	22.04	18.49	15.75	13.43	11.12	8.80
1,100	1,110	42.17	37.78	33.39	29.65	26.10	22.54	18.99	16.08	13.76	11.44	9.13
1,110	1,120	42.79	38.40	34.01	30.16	26.60	23.05	19.49	16.40	14.09	11.77	9.45
1,120	1,130	43.41	39.02	34.63	30.66	27.10	23.55	19.99	16.73	14.41	12.10	9.78
1,130	1,140	44.03	39.64	35.25	31.16	27.61	24.05	20.49	17.06	14.74	12.43	10.11
1,140	1,150	44.65	40.26	35.87	31.66	28.11	24.55	21.00	17.44	15.07	12.75	10.44
1,150	1,160	45.27	40.88	36.49	32.16	28.61	25.05	21.50	17.94	15.40	13.08	10.76
1,160	1,170	45.89	41.50	37.11	32.72	29.11	25.56	22.00	18.44	15.72	13.41	11.09
1,170	1,180	46.51	42.12	37.73	33.34	29.61	26.06	22.50	18.95	16.05	13.73	11.42
1,180	1,190	47.13	42.74	38.35	33.96	30.12	26.56	23.00	19.45	16.38	14.06	11.74
1,190	1,200	47.75	43.36	38.97	34.58	30.62	27.06	23.51	19.95	16.70	14.39	12.07
1,200	1,210	48.37	43.98	39.59	35.20	31.12	27.56	24.01	20.45	17.03	14.71	12.40
1,210	1,220	49.02	44.60	40.21	35.82	31.62	28.07	24.51	20.95	17.40	15.04	12.72
1,220	1,230	49.68	45.22	40.83	36.44	32.12	28.57	25.01	21.46	17.90	15.37	13.05
1,230	1,240	50.34	45.84	41.45	37.06	32.67	29.07	25.51	21.96	18.40	15.70	13.38
1,240	1,250	51.00	46.46	42.07	37.68	33.29	29.57	26.02	22.46	18.90	16.02	13.71
1,250	1,260	51.66	47.08	42.69	38.30	33.91	30.07	26.52	22.96	19.41	16.35	14.03
1,260	1,270	52.32	47.70	43.31	38.92	34.53	30.58	27.02	23.46	19.91	16.68	14.36
1,270	1,280	52.98	48.32	43.93	39.54	35.15	31.08	27.52	23.97	20.41	17.00	14.69
1,280	1,290	53.63	48.97	44.55	40.16	35.77	31.58	28.02	24.47	20.91	17.36	15.01
1,290	1,300	54.29	49.63	45.17	40.78	36.39	32.08	28.53	24.97	21.41	17.86	15.34
1,300	1,310	54.95	50.28	45.79	41.40	37.01	32.62	29.03	25.47	21.92	18.36	15.67
1,310	1,320	55.61	50.94	46.41	42.02	37.63	33.24	29.53	25.97	22.42	18.86	15.99
1,320	1,330	56.27	51.60	47.03	42.64	38.25	33.86	30.03	26.48	22.92	19.36	16.32
1,330	1,340	56.93	52.26	47.65	43.26	38.87	34.48	30.53	26.98	23.42	19.87	16.65
1,340	1,350	57.59	52.92	48.27	43.88	39.49	35.10	31.04	27.48	23.92	20.37	16.98
1,350	1,360	58.25	53.58	48.91	44.50	40.11	35.72	31.54	27.98	24.43	20.87	17.32
1,360	1,370	58.91	54.24	49.57	45.12	40.73	36.34	32.04	28.48	24.93	21.37	17.82
1,370	1,380	59.57	54.90	50.23	45.74	41.35	36.96	32.57	28.99	25.43	21.87	18.32
1,380	1,390	60.22	55.56	50.89	46.36	41.97	37.58	33.19	29.49	25.93	22.38	18.82
1,390	1,400	60.88	56.22	51.55	46.98	42.59	38.20	33.81	29.99	26.43	22.88	19.32
1,400	1,410	61.54	56.87	52.21	47.60	43.21	38.82	34.43	30.49	26.94	23.38	19.83
1,410	1,420	62.20	57.53	52.87	48.22	43.83	39.44	35.05	30.99	27.44	23.88	20.33
1,420	1,430	62.86	58.19	53.52	48.86	44.45	40.06	35.67	31.50	27.94	24.38	20.83
1,430	1,440	63.52	58.85	54.18	49.52	45.07	40.68	36.29	32.00	28.44	24.89	21.33
1,440	1,450	64.18	59.51	54.84	50.18	45.69	41.30	36.91	32.51	28.94	25.39	21.83
1,450	1,460	64.84	60.17	55.50	50.83	46.31	41.92	37.53	33.13	29.45	25.89	22.34
1,460	1,470	65.50	60.83	56.16	51.49	46.93	42.54	38.15	33.75	29.95	26.39	22.84
1,470	1,480	66.16	61.49	56.82	52.15	47.55	43.16	38.77	34.37	30.45	26.89	23.34
1,480	1,490	66.81	62.15	57.48	52.81	48.17	43.78	39.39	34.99	30.95	27.40	23.84

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

Nebraska Income Tax Withholding*
MARRIED PERSONS—SEMIMONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	310	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	330	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	350	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	370	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	390	2.61	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	410	3.14	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	430	3.79	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	450	4.44	2.35	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	470	5.10	2.82	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	490	5.75	3.44	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	510	6.41	4.09	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	7.06	4.74	2.57	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	7.71	5.40	3.08	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	8.37	6.05	3.74	1.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	9.02	6.71	4.39	2.31	0.65	0.00	0.00	0.00	0.00	0.00	0.00
590	610	9.68	7.36	5.04	2.78	1.12	0.00	0.00	0.00	0.00	0.00	0.00
610	630	10.33	8.01	5.70	3.38	1.59	0.00	0.00	0.00	0.00	0.00	0.00
630	650	10.98	8.67	6.35	4.04	2.06	0.00	0.00	0.00	0.00	0.00	0.00
650	670	11.64	9.32	7.01	4.69	2.53	0.87	0.00	0.00	0.00	0.00	0.00
670	690	12.29	9.98	7.66	5.34	3.03	1.34	0.00	0.00	0.00	0.00	0.00
690	710	12.95	10.63	8.31	6.00	3.68	1.81	0.00	0.00	0.00	0.00	0.00
710	730	13.60	11.28	8.97	6.65	4.34	2.28	0.61	0.00	0.00	0.00	0.00
730	750	14.25	11.94	9.62	7.31	4.99	2.75	1.08	0.00	0.00	0.00	0.00
750	770	14.91	12.59	10.28	7.96	5.64	3.33	1.55	0.00	0.00	0.00	0.00
770	790	15.56	13.25	10.93	8.61	6.30	3.98	2.02	0.00	0.00	0.00	0.00
790	810	16.22	13.90	11.58	9.27	6.95	4.64	2.49	0.83	0.00	0.00	0.00
810	830	16.87	14.55	12.24	9.92	7.61	5.29	2.97	1.30	0.00	0.00	0.00
830	850	17.52	15.21	12.89	10.58	8.26	5.94	3.63	1.77	0.00	0.00	0.00
850	870	18.18	15.86	13.55	11.23	8.91	6.60	4.28	2.24	0.57	0.00	0.00
870	890	18.83	16.52	14.20	11.88	9.57	7.25	4.94	2.71	1.04	0.00	0.00
890	910	19.49	17.17	14.85	12.54	10.22	7.91	5.59	3.27	1.51	0.00	0.00
910	930	20.14	17.82	15.51	13.19	10.88	8.56	6.24	3.93	1.98	0.00	0.00
930	950	20.79	18.48	16.16	13.85	11.53	9.21	6.90	4.58	2.45	0.79	0.00
950	970	21.45	19.13	16.82	14.50	12.18	9.87	7.55	5.24	2.92	1.26	0.00
970	990	22.10	19.79	17.47	15.15	12.84	10.52	8.21	5.89	3.57	1.73	0.00
990	1,010	22.93	20.44	18.12	15.81	13.49	11.18	8.86	6.54	4.23	2.20	0.53
1,010	1,030	23.94	21.09	18.78	16.46	14.15	11.83	9.51	7.20	4.88	2.67	1.00
1,030	1,050	24.94	21.75	19.43	17.12	14.80	12.48	10.17	7.85	5.54	3.22	1.47
1,050	1,070	25.94	22.40	20.09	17.77	15.45	13.14	10.82	8.51	6.19	3.87	1.94
1,070	1,090	26.95	23.39	20.74	18.42	16.11	13.79	11.48	9.16	6.84	4.53	2.41
1,090	1,110	27.95	24.40	21.39	19.08	16.76	14.45	12.13	9.81	7.50	5.18	2.88
1,110	1,130	28.96	25.40	22.05	19.73	17.42	15.10	12.78	10.47	8.15	5.83	3.52
1,130	1,150	29.96	26.40	22.85	20.39	18.07	15.75	13.44	11.12	8.81	6.49	4.17
1,150	1,170	30.96	27.41	23.85	21.04	18.72	16.41	14.09	11.78	9.46	7.14	4.83
1,170	1,190	31.97	28.41	24.86	21.69	19.38	17.06	14.75	12.43	10.11	7.80	5.48
1,190	1,210	32.97	29.42	25.86	22.35	20.03	17.72	15.40	13.08	10.77	8.45	6.13
1,210	1,230	33.98	30.42	26.86	23.31	20.69	18.37	16.05	13.74	11.42	9.10	6.79
1,230	1,250	34.98	31.42	27.87	24.31	21.34	19.02	16.71	14.39	12.08	9.76	7.44
1,250	1,270	35.98	32.43	28.87	25.32	21.99	19.68	17.36	15.05	12.73	10.41	8.10
1,270	1,290	36.99	33.43	29.88	26.32	22.77	20.33	18.02	15.70	13.38	11.07	8.75
1,290	1,310	37.99	34.44	30.88	27.33	23.77	20.99	18.67	16.35	14.04	11.72	9.40
1,310	1,330	39.00	35.44	31.88	28.33	24.77	21.64	19.32	17.01	14.69	12.37	10.06
1,330	1,350	40.00	36.44	32.89	29.33	25.78	22.29	19.98	17.66	15.35	13.03	10.71
1,350	1,370	41.00	37.45	33.89	30.34	26.78	23.23	20.63	18.32	16.00	13.68	11.37
1,370	1,390	42.01	38.45	34.90	31.34	27.79	24.23	21.29	18.97	16.65	14.34	12.02
1,390	1,410	43.01	39.46	35.90	32.35	28.79	25.23	21.94	19.62	17.31	14.99	12.67
1,410	1,430	44.02	40.46	36.90	33.35	29.79	26.24	22.68	20.28	17.96	15.64	13.33
1,430	1,450	45.02	41.46	37.91	34.35	30.80	27.24	23.69	20.93	18.62	16.30	13.98
1,450	1,470	46.02	42.47	38.91	35.36	31.80	28.25	24.69	21.59	19.27	16.95	14.64
1,470	1,490	47.03	43.47	39.92	36.36	32.81	29.25	25.69	22.24	19.92	17.61	15.29
1,490	1,510	48.03	44.48	40.92	37.37	33.81	30.25	26.70	23.14	20.58	18.26	15.94
1,510	1,530	49.04	45.48	41.92	38.37	34.81	31.26	27.70	24.15	21.23	18.91	16.60
1,530	1,550	50.04	46.48	42.93	39.37	35.82	32.26	28.71	25.15	21.89	19.57	17.25
1,550	1,570	51.26	47.49	43.93	40.38	36.82	33.27	29.71	26.15	22.60	20.22	17.91
1,570	1,590	52.50	48.49	44.94	41.38	37.83	34.27	30.71	27.16	23.60	20.88	18.56
1,590	1,610	53.74	49.50	45.94	42.39	38.83	35.27	31.72	28.16	24.61	21.53	19.21

Nebraska Income Tax Withholding*

MARRIED PERSONS—SEMIMONTHLY PAYROLL PERIOD (Continued)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2011)

If the wages are—		And the number of 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 shall be—										
1,610	1,630	54.98	50.58	46.94	43.39	39.83	36.28	32.72	29.17	25.61	22.18	19.87
1,630	1,650	56.22	51.82	47.95	44.39	40.84	37.28	33.73	30.17	26.61	23.06	20.52
1,650	1,670	57.46	53.06	48.95	45.40	41.84	38.29	34.73	31.17	27.62	24.06	21.18
1,670	1,690	58.70	54.30	49.96	46.40	42.85	39.29	35.73	32.18	28.62	25.07	21.83
1,690	1,710	59.94	55.54	51.15	47.41	43.85	40.29	36.74	33.18	29.63	26.07	22.52
1,710	1,730	61.18	56.78	52.39	48.41	44.85	41.30	37.74	34.19	30.63	27.08	23.52
1,730	1,750	62.42	58.02	53.63	49.41	45.86	42.30	38.75	35.19	31.63	28.08	24.52
1,750	1,770	63.66	59.26	54.87	50.48	46.86	43.31	39.75	36.19	32.64	29.08	25.53
1,770	1,790	64.90	60.50	56.11	51.72	47.87	44.31	40.75	37.20	33.64	30.09	26.53
1,790	1,810	66.14	61.74	57.35	52.96	48.87	45.31	41.76	38.20	34.65	31.09	27.54
1,810	1,830	67.38	62.98	58.59	54.20	49.87	46.32	42.76	39.21	35.65	32.10	28.54
1,830	1,850	68.62	64.22	59.83	55.44	51.05	47.32	43.77	40.21	36.65	33.10	29.54
1,850	1,870	69.86	65.46	61.07	56.68	52.29	48.33	44.77	41.21	37.66	34.10	30.55
1,870	1,890	71.10	66.70	62.31	57.92	53.53	49.33	45.77	42.22	38.66	35.11	31.55
1,890	1,910	72.34	67.94	63.55	59.16	54.77	50.38	46.78	43.22	39.67	36.11	32.56
1,910	1,930	73.59	69.18	64.79	60.40	56.01	51.62	47.78	44.23	40.67	37.12	33.56
1,930	1,950	74.91	70.42	66.03	61.64	57.25	52.86	48.79	45.23	41.67	38.12	34.56
1,950	1,970	76.22	71.66	67.27	62.88	58.49	54.10	49.79	46.23	42.68	39.12	35.57
1,970	1,990	77.54	72.90	68.51	64.12	59.73	55.34	50.95	47.24	43.68	40.13	36.57
1,990	2,010	78.86	74.19	69.75	65.36	60.97	56.58	52.19	48.24	44.69	41.13	37.58
2,010	2,030	80.18	75.51	70.99	66.60	62.21	57.82	53.43	49.25	45.69	42.14	38.58
2,030	2,050	81.50	76.83	72.23	67.84	63.45	59.06	54.67	50.28	46.69	43.14	39.58
2,050	2,070	82.81	78.15	73.48	69.08	64.69	60.30	55.91	51.52	47.70	44.14	40.59
2,070	2,090	84.13	79.46	74.80	70.32	65.93	61.54	57.15	52.76	48.70	45.15	41.59
2,090	2,110	85.45	80.78	76.11	71.56	67.17	62.78	58.39	54.00	49.71	46.15	42.60
2,110	2,130	86.77	82.10	77.43	72.80	68.41	64.02	59.63	55.24	50.84	47.16	43.60
2,130	2,150	88.09	83.42	78.75	74.08	69.65	65.26	60.87	56.48	52.08	48.16	44.60
2,150	2,170	89.40	84.74	80.07	75.40	70.89	66.50	62.11	57.72	53.32	49.16	45.61
2,170	2,190	90.72	86.05	81.39	76.72	72.13	67.74	63.35	58.96	54.56	50.17	46.61
2,190	2,210	92.04	87.37	82.70	78.04	73.37	68.98	64.59	60.20	55.80	51.41	47.62
2,210	2,230	93.36	88.69	84.02	79.35	74.69	70.22	65.83	61.44	57.04	52.65	48.62
2,230	2,250	94.68	90.01	85.34	80.67	76.00	71.46	67.07	62.68	58.28	53.89	49.62
2,250	2,270	95.99	91.33	86.66	81.99	77.32	72.70	68.31	63.92	59.52	55.13	50.74
2,270	2,290	97.31	92.64	87.98	83.31	78.64	73.97	69.55	65.16	60.76	56.37	51.98
2,290	2,310	98.63	93.96	89.29	84.63	79.96	75.29	70.79	66.40	62.00	57.61	53.22
2,310	2,330	99.95	95.28	90.61	85.94	81.28	76.61	72.03	67.64	63.24	58.85	54.46
2,330	2,350	101.27	96.60	91.93	87.26	82.59	77.93	73.27	68.88	64.48	60.09	55.70
2,350	2,370	102.58	97.92	93.25	88.58	83.91	79.25	74.58	70.12	65.72	61.33	56.94
2,370	2,390	103.90	99.23	94.57	89.90	85.23	80.56	75.90	71.36	66.96	62.57	58.18
2,390	2,410	105.22	100.55	95.88	91.22	86.55	81.88	77.21	72.60	68.20	63.81	59.42
2,410	2,430	106.54	101.87	97.20	92.53	87.87	83.20	78.53	73.86	69.44	65.05	60.66
2,430	2,450	107.86	103.19	98.52	93.85	89.18	84.52	79.85	75.18	70.68	66.29	61.90
2,450	2,470	109.17	104.51	99.84	95.17	90.50	85.84	81.17	76.50	71.92	67.53	63.14
2,470	2,490	110.49	105.82	101.16	96.49	91.82	87.15	82.49	77.82	73.16	68.77	64.38
2,490	2,510	111.81	107.14	102.47	97.81	93.14	88.47	83.80	79.14	74.47	70.01	65.62
2,510	2,530	113.13	108.46	103.79	99.12	94.46	89.79	85.12	80.45	75.79	71.25	66.86
2,530	2,550	114.45	109.78	105.11	100.44	95.77	91.11	86.44	81.77	77.10	72.49	68.10
2,550	2,570	115.83	111.10	106.43	101.76	97.09	92.43	87.76	83.09	78.42	73.75	69.34
2,570	2,590	117.22	112.41	107.75	103.08	98.41	93.74	89.08	84.41	79.74	75.07	70.58
2,590	2,610	118.61	113.73	109.06	104.40	99.73	95.06	90.39	85.73	81.06	76.39	71.82
2,610	2,630	120.00	115.08	110.38	105.71	101.05	96.38	91.71	87.04	82.38	77.71	73.06
2,630	2,650	121.39	116.47	111.70	107.03	102.36	97.70	93.03	88.36	83.69	79.03	74.36
2,650	2,670	122.78	117.86	113.02	108.35	103.68	99.02	94.35	89.68	85.01	80.34	75.68
2,670	2,690	124.17	119.25	114.34	109.67	105.00	100.33	95.67	91.00	86.33	81.66	76.99
2,690	2,710	125.56	120.64	115.72	110.99	106.32	101.65	96.98	92.32	87.65	82.98	78.31
2,710	2,730	126.95	122.03	117.11	112.30	107.64	102.97	98.30	93.63	88.97	84.30	79.63
2,730	2,750	128.34	123.42	118.50	113.62	108.95	104.29	99.62	94.95	90.28	85.62	80.95
2,750	2,770	129.73	124.81	119.89	114.96	110.27	105.61	100.94	96.27	91.60	86.93	82.27
2,770	2,790	131.12	126.20	121.28	116.35	111.59	106.92	102.26	97.59	92.92	88.25	83.58
2,790	2,810	132.51	127.59	122.67	117.74	112.91	108.24	103.57	98.91	94.24	89.57	84.90
2,810	2,830	133.90	128.98	124.06	119.13	114.23	109.56	104.89	100.22	95.56	90.89	86.22
2,830	2,850	135.29	130.37	125.45	120.52	115.60	110.88	106.21	101.54	96.87	92.21	87.54
2,850	2,870	136.68	131.76	126.84	121.91	116.99	112.20	107.53	102.86	98.19	93.52	88.86
2,870	2,890	138.07	133.15	128.23	123.30	118.38	113.51	108.85	104.18	99.51	94.84	90.17
2,890	2,910	139.46	134.54	129.62	124.69	119.77	114.85	110.16	105.50	100.83	96.16	91.49
2,910	2,930	140.85	135.93	131.01	126.08	121.16	116.24	111.48	106.81	102.15	97.48	92.81
2,930	2,950	142.24	137.32	132.40	127.47	122.55	117.63	112.80	108.13	103.46	98.80	94.13
2,950	2,970	143.63	138.71	133.79	128.86	123.94	119.02	114.12	109.45	104.78	100.11	95.45
2,970	2,990	145.02	140.10	135.18	130.25	125.33	120.41	115.48	110.77	106.10	101.43	96.76

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*
SINGLE PERSONS—MONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	230	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	250	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	270	1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	290	2.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	310	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	330	3.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	350	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	370	4.16	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	390	4.75	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	410	5.40	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	430	6.05	2.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	450	6.71	2.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	470	7.36	3.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	490	8.02	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	510	8.67	4.12	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	9.32	4.69	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	9.98	5.34	1.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	10.63	6.00	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	11.29	6.65	2.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	610	11.94	7.31	3.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	630	12.59	7.96	3.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630	650	13.25	8.61	4.08	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	670	13.90	9.27	4.64	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	690	14.56	9.92	5.29	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690	710	15.21	10.58	5.94	2.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
710	730	15.86	11.23	6.60	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730	750	16.52	11.88	7.25	3.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750	770	17.17	12.54	7.91	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
770	790	17.83	13.19	8.56	4.04	0.71	0.00	0.00	0.00	0.00	0.00	0.00
790	810	18.48	13.85	9.21	4.58	1.18	0.00	0.00	0.00	0.00	0.00	0.00
810	830	19.13	14.50	9.87	5.24	1.65	0.00	0.00	0.00	0.00	0.00	0.00
830	850	19.79	15.15	10.52	5.89	2.12	0.00	0.00	0.00	0.00	0.00	0.00
850	870	20.44	15.81	11.18	6.54	2.59	0.00	0.00	0.00	0.00	0.00	0.00
870	890	21.10	16.46	11.83	7.20	3.06	0.00	0.00	0.00	0.00	0.00	0.00
890	910	21.75	17.12	12.48	7.85	3.53	0.00	0.00	0.00	0.00	0.00	0.00
910	930	22.40	17.77	13.14	8.51	4.00	0.67	0.00	0.00	0.00	0.00	0.00
930	950	23.06	18.42	13.79	9.16	4.53	1.14	0.00	0.00	0.00	0.00	0.00
950	970	23.71	19.08	14.45	9.81	5.18	1.61	0.00	0.00	0.00	0.00	0.00
970	990	24.37	19.73	15.10	10.47	5.83	2.08	0.00	0.00	0.00	0.00	0.00
990	1,010	25.02	20.39	15.75	11.12	6.49	2.55	0.00	0.00	0.00	0.00	0.00
1,010	1,030	25.67	21.04	16.41	11.78	7.14	3.02	0.00	0.00	0.00	0.00	0.00
1,030	1,050	26.33	21.69	17.06	12.43	7.80	3.49	0.00	0.00	0.00	0.00	0.00
1,050	1,070	26.98	22.35	17.72	13.08	8.45	3.96	0.63	0.00	0.00	0.00	0.00
1,070	1,090	27.64	23.00	18.37	13.74	9.10	4.47	1.10	0.00	0.00	0.00	0.00
1,090	1,110	28.29	23.66	19.02	14.39	9.76	5.13	1.57	0.00	0.00	0.00	0.00
1,110	1,130	28.94	24.31	19.68	15.05	10.41	5.78	2.04	0.00	0.00	0.00	0.00
1,130	1,150	29.60	24.96	20.33	15.70	11.07	6.43	2.51	0.00	0.00	0.00	0.00
1,150	1,170	30.25	25.62	20.99	16.35	11.72	7.09	2.98	0.00	0.00	0.00	0.00
1,170	1,190	30.91	26.27	21.64	17.01	12.37	7.74	3.45	0.00	0.00	0.00	0.00
1,190	1,210	31.56	26.93	22.29	17.66	13.03	8.40	3.92	0.59	0.00	0.00	0.00
1,210	1,230	32.21	27.58	22.95	18.32	13.68	9.05	4.42	1.06	0.00	0.00	0.00
1,230	1,250	32.87	28.23	23.60	18.97	14.34	9.70	5.07	1.53	0.00	0.00	0.00
1,250	1,270	33.52	28.89	24.26	19.62	14.99	10.36	5.73	2.00	0.00	0.00	0.00
1,270	1,290	34.18	29.54	24.91	20.28	15.64	11.01	6.38	2.47	0.00	0.00	0.00
1,290	1,310	34.97	30.20	25.56	20.93	16.30	11.67	7.03	2.94	0.00	0.00	0.00
1,310	1,330	35.98	30.85	26.22	21.59	16.95	12.32	7.69	3.41	0.00	0.00	0.00
1,330	1,350	36.98	31.50	26.87	22.24	17.61	12.97	8.34	3.88	0.56	0.00	0.00
1,350	1,370	37.98	32.16	27.53	22.89	18.26	13.63	9.00	4.36	1.03	0.00	0.00
1,370	1,390	38.99	32.81	28.18	23.55	18.91	14.28	9.65	5.02	1.50	0.00	0.00
1,390	1,410	39.99	33.47	28.83	24.20	19.57	14.94	10.30	5.67	1.97	0.00	0.00
1,410	1,430	41.00	34.12	29.49	24.86	20.22	15.59	10.96	6.32	2.44	0.00	0.00
1,430	1,450	42.00	34.89	30.14	25.51	20.88	16.24	11.61	6.98	2.91	0.00	0.00
1,450	1,470	43.00	35.89	30.80	26.16	21.53	16.90	12.27	7.63	3.38	0.00	0.00
1,470	1,490	44.01	36.90	31.45	26.82	22.18	17.55	12.92	8.29	3.85	0.52	0.00
1,490	1,510	45.01	37.90	32.10	27.47	22.84	18.21	13.57	8.94	4.32	0.99	0.00
1,510	1,530	46.02	38.90	32.76	28.13	23.49	18.86	14.23	9.59	4.96	1.46	0.00
1,530	1,550	47.02	39.91	33.41	28.78	24.15	19.51	14.88	10.25	5.62	1.93	0.00
1,550	1,570	48.02	40.91	34.07	29.43	24.80	20.17	15.54	10.90	6.27	2.40	0.00
1,570	1,590	49.03	41.92	34.80	30.09	25.45	20.82	16.19	11.56	6.92	2.87	0.00

Nebraska Income Tax Withholding*
SINGLE PERSONS—MONTHLY PAYROLL PERIOD (Continued)
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
1,590	1,610	50.03	42.92	35.81	30.74	26.11	21.48	16.84	12.21	7.58	3.34	0.00
1,610	1,630	51.04	43.92	36.81	31.40	26.76	22.13	17.50	12.86	8.23	3.81	0.00
1,630	1,650	52.04	44.93	37.82	32.05	27.42	22.78	18.15	13.52	8.89	4.28	0.95
1,650	1,670	53.04	45.93	38.82	32.70	28.07	23.44	18.81	14.17	9.54	4.91	1.42
1,670	1,690	54.05	46.94	39.82	33.36	28.72	24.09	19.46	14.83	10.19	5.56	1.89
1,690	1,710	55.05	47.94	40.83	34.01	29.38	24.75	20.11	15.48	10.85	6.22	2.36
1,710	1,730	56.06	48.94	41.83	34.72	30.03	25.40	20.77	16.13	11.50	6.87	2.83
1,730	1,750	57.06	49.95	42.84	35.72	30.69	26.05	21.42	16.79	12.16	7.52	3.30
1,750	1,770	58.06	50.95	43.84	36.73	31.34	26.71	22.08	17.44	12.81	8.18	3.77
1,770	1,790	59.07	51.96	44.84	37.73	31.99	27.36	22.73	18.10	13.46	8.83	4.24
1,790	1,810	60.07	52.96	45.85	38.74	32.65	28.02	23.38	18.75	14.12	9.49	4.85
1,810	1,830	61.08	53.96	46.85	39.74	33.30	28.67	24.04	19.40	14.77	10.14	5.51
1,830	1,850	62.08	54.97	47.86	40.74	33.96	29.32	24.69	20.06	15.43	10.79	6.16
1,850	1,870	63.08	55.97	48.86	41.75	34.64	29.98	25.35	20.71	16.08	11.45	6.82
1,870	1,890	64.09	56.98	49.86	42.75	35.64	30.63	26.00	21.37	16.73	12.10	7.47
1,890	1,910	65.14	57.98	50.87	43.76	36.64	31.29	26.65	22.02	17.39	12.76	8.12
1,910	1,930	66.38	58.98	51.87	44.76	37.65	31.94	27.31	22.67	18.04	13.41	8.78
1,930	1,950	67.62	59.99	52.88	45.76	38.65	32.59	27.96	23.33	18.70	14.06	9.43
1,950	1,970	68.86	60.99	53.88	46.77	39.66	33.25	28.62	23.98	19.35	14.72	10.09
1,970	1,990	70.10	62.00	54.88	47.77	40.66	33.90	29.27	24.64	20.00	15.37	10.74
1,990	2,010	71.34	63.00	55.89	48.78	41.66	34.56	29.92	25.29	20.66	16.03	11.39
2,010	2,030	72.58	64.00	56.89	49.78	42.67	35.56	30.58	25.94	21.31	16.68	12.05
2,030	2,050	73.82	65.03	57.90	50.78	43.67	36.56	31.23	26.60	21.97	17.33	12.70
2,050	2,070	75.06	66.27	58.90	51.79	44.68	37.56	31.89	27.25	22.62	17.99	13.36
2,070	2,090	76.30	67.51	59.90	52.79	45.68	38.57	32.54	27.91	23.27	18.64	14.01
2,090	2,110	77.54	68.75	60.91	53.80	46.68	39.57	33.19	28.56	23.93	19.30	14.66
2,110	2,130	78.78	69.99	61.91	54.80	47.69	40.58	33.85	29.21	24.58	19.95	15.32
2,130	2,150	80.02	71.23	62.92	55.80	48.69	41.58	34.50	29.87	25.24	20.60	15.97
2,150	2,170	81.26	72.47	63.92	56.81	49.70	42.58	35.47	30.52	25.89	21.26	16.63
2,170	2,190	82.50	73.71	64.93	57.81	50.70	43.59	36.48	31.18	26.54	21.91	17.28
2,190	2,210	83.74	74.95	66.17	58.82	51.70	44.59	37.48	31.83	27.20	22.57	17.93
2,210	2,230	84.98	76.19	67.41	59.82	52.71	45.60	38.48	32.48	27.85	23.22	18.59
2,230	2,250	86.22	77.43	68.65	60.82	53.71	46.60	39.49	33.14	28.51	23.87	19.24
2,250	2,270	87.46	78.67	69.89	61.83	54.72	47.60	40.49	33.79	29.16	24.53	19.90
2,270	2,290	88.70	79.91	71.13	62.83	55.72	48.61	41.50	34.45	29.81	25.18	20.55
2,290	2,310	89.94	81.15	72.37	63.84	56.72	49.61	42.50	35.39	30.47	25.84	21.20
2,310	2,330	91.18	82.39	73.61	64.84	57.73	50.62	43.50	36.39	31.12	26.49	21.86
2,330	2,350	92.42	83.63	74.85	66.07	58.73	51.62	44.51	37.40	31.78	27.14	22.51
2,350	2,370	93.66	84.87	76.09	67.31	59.74	52.62	45.51	38.40	32.43	27.80	23.17
2,370	2,390	94.90	86.11	77.33	68.55	60.74	53.63	46.52	39.40	33.08	28.45	23.82
2,390	2,410	96.14	87.35	78.57	69.79	61.74	54.63	47.52	40.41	33.74	29.11	24.47
2,410	2,430	97.39	88.59	79.81	71.03	62.75	55.64	48.52	41.41	34.39	29.76	25.13
2,430	2,450	98.71	89.83	81.05	72.27	63.75	56.64	49.53	42.42	35.30	30.41	25.78
2,450	2,470	100.02	91.07	82.29	73.51	64.76	57.64	50.53	43.42	36.31	31.07	26.44
2,470	2,490	101.34	92.31	83.53	74.75	65.96	58.65	51.54	44.42	37.31	31.72	27.09
2,490	2,510	102.66	93.55	84.77	75.99	67.20	59.65	52.54	45.43	38.32	32.38	27.74
2,510	2,530	103.98	94.79	86.01	77.23	68.44	60.66	53.54	46.43	39.32	33.03	28.40
2,530	2,550	105.30	96.03	87.25	78.47	69.68	61.66	54.55	47.44	40.32	33.68	29.05
2,550	2,570	106.61	97.28	88.49	79.71	70.92	62.66	55.55	48.44	41.33	34.34	29.71
2,570	2,590	107.93	98.60	89.73	80.95	72.16	63.67	56.56	49.44	42.33	35.22	30.36
2,590	2,610	109.25	99.91	90.97	82.19	73.40	64.67	57.56	50.45	43.34	36.23	31.01
2,610	2,630	110.57	101.23	92.21	83.43	74.64	65.86	58.56	51.45	44.34	37.23	31.67
2,630	2,650	111.89	102.55	93.45	84.67	75.88	67.10	59.57	52.46	45.34	38.23	32.32
2,650	2,670	113.20	103.87	94.69	85.91	77.12	68.34	60.57	53.46	46.35	39.24	32.98
2,670	2,690	114.52	105.19	95.93	87.15	78.36	69.58	61.58	54.46	47.35	40.24	33.63
2,690	2,710	115.84	106.50	97.17	88.39	79.60	70.82	62.58	55.47	48.36	41.25	34.28
2,710	2,730	117.16	107.82	98.49	89.63	80.84	72.06	63.58	56.47	49.36	42.25	35.14
2,730	2,750	118.48	109.14	99.80	90.87	82.08	73.30	64.59	57.48	50.36	43.25	36.14
2,750	2,770	119.79	110.46	101.12	92.11	83.32	74.54	65.76	58.48	51.37	44.26	37.15
2,770	2,790	121.11	111.78	102.44	93.35	84.56	75.78	67.00	59.48	52.37	45.26	38.15
2,790	2,810	122.43	113.09	103.76	94.59	85.80	77.02	68.24	60.49	53.38	46.27	39.15
2,810	2,830	123.75	114.41	105.08	95.83	87.04	78.26	69.48	61.49	54.38	47.27	40.16
2,830	2,850	125.07	115.73	106.39	97.07	88.28	79.50	70.72	62.50	55.38	48.27	41.16
2,850	2,870	126.38	117.05	107.71	98.38	89.52	80.74	71.96	63.50	56.39	49.28	42.17
2,870	2,890	127.70	118.37	109.03	99.69	90.76	81.98	73.20	64.50	57.39	50.28	43.17
2,890	2,910	129.02	119.68	110.35	101.01	92.00	83.22	74.44	65.65	58.40	51.29	44.17
2,910	2,930	130.34	121.00	111.67	102.33	93.24	84.46	75.68	66.89	59.40	52.29	45.18
2,930	2,950	131.66	122.32	112.98	103.65	94.48	85.70	76.92	68.13	60.40	53.29	46.18
2,950	2,970	132.97	123.64	114.30	104.97	95.72	86.94	78.16	69.37	61.41	54.30	47.19

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*
MARRIED PERSONS — MONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	465	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465	495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495	525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525	555	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555	585	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585	615	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615	645	2.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
645	675	2.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
675	705	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705	735	4.28	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
735	765	4.98	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
765	795	5.69	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
795	825	6.60	3.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
825	855	7.58	3.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
855	885	8.56	4.47	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
885	915	9.54	5.18	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
915	945	10.52	5.89	2.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
945	975	11.50	6.87	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
975	1,005	12.49	7.85	3.96	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,005	1,035	13.47	8.83	4.67	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,035	1,065	14.45	9.81	5.37	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,065	1,095	15.43	10.80	6.16	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,095	1,125	16.41	11.78	7.14	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,125	1,155	17.39	12.76	8.13	4.16	0.83	0.00	0.00	0.00	0.00	0.00	0.00
1,155	1,185	18.37	13.74	9.11	4.86	1.54	0.00	0.00	0.00	0.00	0.00	0.00
1,185	1,215	19.35	14.72	10.09	5.57	2.24	0.00	0.00	0.00	0.00	0.00	0.00
1,215	1,245	20.33	15.70	11.07	6.44	2.95	0.00	0.00	0.00	0.00	0.00	0.00
1,245	1,275	21.31	16.68	12.05	7.42	3.65	0.00	0.00	0.00	0.00	0.00	0.00
1,275	1,305	22.30	17.66	13.03	8.40	4.36	1.03	0.00	0.00	0.00	0.00	0.00
1,305	1,335	23.28	18.64	14.01	9.38	5.06	1.73	0.00	0.00	0.00	0.00	0.00
1,335	1,365	24.26	19.62	14.99	10.36	5.77	2.44	0.00	0.00	0.00	0.00	0.00
1,365	1,395	25.24	20.61	15.97	11.34	6.71	3.14	0.00	0.00	0.00	0.00	0.00
1,395	1,425	26.22	21.59	16.95	12.32	7.69	3.85	0.52	0.00	0.00	0.00	0.00
1,425	1,455	27.20	22.57	17.94	13.30	8.67	4.55	1.22	0.00	0.00	0.00	0.00
1,455	1,485	28.18	23.55	18.92	14.28	9.65	5.26	1.93	0.00	0.00	0.00	0.00
1,485	1,515	29.16	24.53	19.90	15.26	10.63	6.00	2.63	0.00	0.00	0.00	0.00
1,515	1,545	30.14	25.51	20.88	16.25	11.61	6.98	3.34	0.00	0.00	0.00	0.00
1,545	1,575	31.12	26.49	21.86	17.23	12.59	7.96	4.04	0.71	0.00	0.00	0.00
1,575	1,605	32.11	27.47	22.84	18.21	13.57	8.94	4.75	1.42	0.00	0.00	0.00
1,605	1,635	33.09	28.45	23.82	19.19	14.56	9.92	5.45	2.12	0.00	0.00	0.00
1,635	1,665	34.07	29.43	24.80	20.17	15.54	10.90	6.27	2.83	0.00	0.00	0.00
1,665	1,695	35.05	30.42	25.78	21.15	16.52	11.89	7.25	3.53	0.00	0.00	0.00
1,695	1,725	36.03	31.40	26.76	22.13	17.50	12.87	8.23	4.24	0.91	0.00	0.00
1,725	1,755	37.01	32.38	27.75	23.11	18.48	13.85	9.21	4.94	1.61	0.00	0.00
1,755	1,785	37.99	33.36	28.73	24.09	19.46	14.83	10.20	5.65	2.32	0.00	0.00
1,785	1,815	38.97	34.34	29.71	25.07	20.44	15.81	11.18	6.54	3.02	0.00	0.00
1,815	1,845	39.95	35.32	30.69	26.06	21.42	16.79	12.16	7.53	3.73	0.00	0.00
1,845	1,875	40.93	36.30	31.67	27.04	22.40	17.77	13.14	8.51	4.43	1.10	0.00
1,875	1,905	41.92	37.28	32.65	28.02	23.38	18.75	14.12	9.49	5.14	1.81	0.00
1,905	1,935	42.90	38.26	33.63	29.00	24.37	19.73	15.10	10.47	5.84	2.51	0.00
1,935	1,965	43.88	39.24	34.61	29.98	25.35	20.71	16.08	11.45	6.82	3.22	0.00
1,965	1,995	44.88	40.23	35.59	30.96	26.33	21.70	17.06	12.43	7.80	3.92	0.59
1,995	2,025	46.39	41.21	36.57	31.94	27.31	22.68	18.04	13.41	8.78	4.63	1.30
2,025	2,055	47.89	42.19	37.56	32.92	28.29	23.66	19.02	14.39	9.76	5.33	2.00
2,055	2,085	49.40	43.17	38.54	33.90	29.27	24.64	20.01	15.37	10.74	6.11	2.71
2,085	2,115	50.90	44.15	39.52	34.88	30.25	25.62	20.99	16.35	11.72	7.09	3.41
2,115	2,145	52.41	45.30	40.50	35.87	31.23	26.60	21.97	17.34	12.70	8.07	4.12
2,145	2,175	53.92	46.80	41.48	36.85	32.21	27.58	22.95	18.32	13.68	9.05	4.82
2,175	2,205	55.42	48.31	42.46	37.83	33.19	28.56	23.93	19.30	14.66	10.03	5.53
2,205	2,235	56.93	49.82	43.44	38.81	34.18	29.54	24.91	20.28	15.65	11.01	6.38
2,235	2,265	58.43	51.32	44.42	39.79	35.16	30.52	25.89	21.26	16.63	11.99	7.36
2,265	2,295	59.94	52.83	45.42	40.77	36.14	31.51	26.87	22.24	17.61	12.97	8.34
2,295	2,325	61.45	54.33	47.22	41.75	37.12	32.49	27.85	23.22	18.59	13.96	9.32
2,325	2,355	62.95	55.84	48.73	42.73	38.10	33.47	28.83	24.20	19.57	14.94	10.30
2,355	2,385	64.46	57.35	50.23	43.71	39.08	34.45	29.82	25.18	20.55	15.92	11.29
2,385	2,415	65.96	58.85	51.74	44.69	40.06	35.43	30.80	26.16	21.53	16.90	12.27
2,415	2,445	67.47	60.36	53.25	46.13	41.04	36.41	31.78	27.15	22.51	17.88	13.25
2,445	2,475	68.98	61.86	54.75	47.64	42.02	37.39	32.76	28.13	23.49	18.86	14.23
2,475	2,505	70.48	63.37	56.26	49.15	43.00	38.37	33.74	29.11	24.47	19.84	15.21
2,505	2,535	71.99	64.88	57.76	50.65	43.99	39.35	34.72	30.09	25.46	20.82	16.19

Nebraska Income Tax Withholding*

MARRIED PERSONS—MONTHLY PAYROLL PERIOD (Continued)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2011)

If the wages are—		And the number of 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 shall be—												
2,535	2,565	73.49	66.38	59.27	52.16	45.05	40.33	35.70	31.07	26.44	21.80	17.17
2,565	2,595	75.00	67.89	60.78	53.66	46.55	41.32	36.68	32.05	27.42	22.78	18.15
2,595	2,625	76.51	69.39	62.28	55.17	48.06	42.30	37.66	33.03	28.40	23.77	19.13
2,625	2,655	78.01	70.90	63.79	56.68	49.56	43.28	38.64	34.01	29.38	24.75	20.11
2,655	2,685	79.52	72.41	65.29	58.18	51.07	44.26	39.63	34.99	30.36	25.73	21.10
2,685	2,715	81.02	73.91	66.80	59.69	52.58	45.47	40.61	35.97	31.34	26.71	22.08
2,715	2,745	82.53	75.42	68.31	61.19	54.08	46.97	41.59	36.96	32.32	27.69	23.06
2,745	2,775	84.04	76.92	69.81	62.70	55.59	48.48	42.57	37.94	33.30	28.67	24.04
2,775	2,805	85.54	78.43	71.32	64.21	57.09	49.98	43.55	38.92	34.28	29.65	25.02
2,805	2,835	87.05	79.94	72.82	65.71	58.60	51.49	44.53	39.90	35.27	30.63	26.00
2,835	2,865	88.55	81.44	74.33	67.22	60.11	53.00	45.88	40.88	36.25	31.61	26.98
2,865	2,895	90.06	82.95	75.84	68.72	61.61	54.50	47.39	41.86	37.23	32.59	27.96
2,895	2,925	91.57	84.45	77.34	70.23	63.12	56.01	48.90	42.84	38.21	33.58	28.94
2,925	2,955	93.07	85.96	78.85	71.74	64.62	57.51	50.40	43.82	39.19	34.56	29.92
2,955	2,985	94.58	87.47	80.35	73.24	66.13	59.02	51.91	44.80	40.17	35.54	30.91
2,985	3,015	96.08	88.97	81.86	74.75	67.64	60.53	53.41	46.30	41.15	36.52	31.89
3,015	3,045	97.59	90.48	83.37	76.25	69.14	62.03	54.92	47.81	42.13	37.50	32.87
3,045	3,075	99.10	91.98	84.87	77.76	70.65	63.54	56.43	49.31	43.11	38.48	33.85
3,075	3,105	100.68	93.49	86.38	79.27	72.15	65.04	57.93	50.82	44.09	39.46	34.83
3,105	3,135	102.54	95.00	87.88	80.77	73.66	66.55	59.44	52.33	45.21	40.44	35.81
3,135	3,165	104.40	96.50	89.39	82.28	75.17	68.06	60.94	53.83	46.72	41.42	36.79
3,165	3,195	106.26	98.01	90.90	83.78	76.67	69.56	62.45	55.34	48.23	42.40	37.77
3,195	3,225	108.12	99.51	92.40	85.29	78.18	71.07	63.96	56.84	49.73	43.39	38.75
3,225	3,255	109.98	101.20	93.91	86.80	79.68	72.57	65.46	58.35	51.24	44.37	39.73
3,255	3,285	111.84	103.06	95.41	88.30	81.19	74.08	66.97	59.86	52.74	45.63	40.72
3,285	3,315	113.70	104.92	96.92	89.81	82.70	75.59	68.47	61.36	54.25	47.14	41.70
3,315	3,345	115.56	106.78	98.43	91.31	84.20	77.09	69.98	62.87	55.76	48.64	42.68
3,345	3,375	117.42	108.64	99.93	92.82	85.71	78.60	71.49	64.37	57.26	50.15	43.66
3,375	3,405	119.28	110.50	101.72	94.33	87.21	80.10	72.99	65.88	58.77	51.66	44.64
3,405	3,435	121.14	112.36	103.58	95.83	88.72	81.61	74.50	67.39	60.27	53.16	46.05
3,435	3,465	123.00	114.22	105.44	97.34	90.23	83.12	76.00	68.89	61.78	54.67	47.56
3,465	3,495	124.86	116.08	107.30	98.84	91.73	84.62	77.51	70.40	63.29	56.17	49.06
3,495	3,525	126.72	117.94	109.16	100.37	93.24	86.13	79.02	71.90	64.79	57.68	50.57
3,525	3,555	128.58	119.80	111.02	102.23	94.74	87.63	80.52	73.41	66.30	59.19	52.07
3,555	3,585	130.44	121.66	112.88	104.09	96.25	89.14	82.03	74.92	67.80	60.69	53.58
3,585	3,615	132.30	123.52	114.74	105.95	97.76	90.65	83.53	76.42	69.31	62.20	55.09
3,615	3,645	134.16	125.38	116.60	107.81	99.26	92.15	85.04	77.93	70.82	63.70	56.59
3,645	3,675	136.02	127.24	118.46	109.67	100.89	93.66	86.55	79.43	72.32	65.21	58.10
3,675	3,705	137.88	129.10	120.32	111.53	102.75	95.16	88.05	80.94	73.83	66.72	59.60
3,705	3,735	139.74	130.96	122.18	113.39	104.61	96.67	89.56	82.45	75.33	68.22	61.11
3,735	3,765	141.60	132.82	124.04	115.25	106.47	98.18	91.06	83.95	76.84	69.73	62.62
3,765	3,795	143.46	134.68	125.90	117.11	108.33	99.68	92.57	85.46	78.35	71.23	64.12
3,795	3,825	145.32	136.54	127.76	118.97	110.19	101.41	94.08	86.96	79.85	72.74	65.63
3,825	3,855	147.21	138.40	129.62	120.83	112.05	103.27	95.58	88.47	81.36	74.25	67.13
3,855	3,885	149.19	140.26	131.48	122.69	113.91	105.13	97.09	89.98	82.86	75.75	68.64
3,885	3,915	151.17	142.12	133.34	124.55	115.77	106.99	98.59	91.48	84.37	77.26	70.15
3,915	3,945	153.14	143.98	135.20	126.41	117.63	108.85	100.10	92.99	85.88	78.76	71.65
3,945	3,975	155.12	145.84	137.06	128.27	119.49	110.71	101.92	94.49	87.38	80.27	73.16
3,975	4,005	157.10	147.76	138.92	130.13	121.35	112.57	103.78	96.00	88.89	81.78	74.66
4,005	4,035	159.07	149.74	140.78	131.99	123.21	114.43	105.64	97.51	90.39	83.28	76.17
4,035	4,065	161.05	151.71	142.64	133.85	125.07	116.29	107.50	99.01	91.90	84.79	77.68
4,065	4,095	163.03	153.69	144.50	135.71	126.93	118.15	109.36	100.58	93.41	86.29	79.18
4,095	4,125	165.00	155.67	146.36	137.57	128.79	120.01	111.22	102.44	94.91	87.80	80.69
4,125	4,155	166.98	157.65	148.31	139.43	130.65	121.87	113.08	104.30	96.42	89.31	82.19
4,155	4,185	168.96	159.62	150.29	141.29	132.51	123.73	114.94	106.16	97.92	90.81	83.70
4,185	4,215	170.94	161.60	152.26	143.15	134.37	125.59	116.80	108.02	99.43	92.32	85.21
4,215	4,245	172.91	163.58	154.24	145.01	136.23	127.45	118.66	109.88	101.10	93.82	86.71
4,245	4,275	174.89	165.55	156.22	146.88	138.09	129.31	120.52	111.74	102.96	95.33	88.22
4,275	4,305	176.87	167.53	158.19	148.86	139.95	131.17	122.38	113.60	104.82	96.84	89.72
4,305	4,335	178.84	169.51	160.17	150.84	141.81	133.03	124.24	115.46	106.68	98.34	91.23
4,335	4,365	180.82	171.48	162.15	152.81	143.67	134.89	126.10	117.32	108.54	99.85	92.74
4,365	4,395	182.80	173.46	164.13	154.79	145.53	136.75	127.96	119.18	110.40	101.61	94.24
4,395	4,425	184.77	175.44	166.10	156.77	147.43	138.61	129.82	121.04	112.26	103.47	95.75
4,425	4,455	186.75	177.42	168.08	158.74	149.41	140.47	131.68	122.90	114.12	105.33	97.25
4,455	4,485	188.73	179.39	170.06	160.72	151.38	142.33	133.54	124.76	115.98	107.19	98.76
4,485	4,515	190.71	181.37	172.03	162.70	153.36	144.19	135.40	126.62	117.84	109.05	100.27
4,515	4,545	192.68	183.35	174.01	164.67	155.34	146.05	137.26	128.48	119.70	110.91	102.13
4,545	4,575	194.66	185.32	175.99	166.65	157.32	147.98	139.12	130.34	121.56	112.77	103.99
4,575	4,605	196.64	187.30	177.96	168.63	159.29	149.96	140.98	132.20	123.42	114.63	105.85

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*
SINGLE PERSONS — DAILY PAYROLL PERIOD
(For wages paid on or after January 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	30	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	35	0.72	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	40	0.88	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	1.04	0.83	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	1.21	0.99	0.78	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	1.37	1.16	0.94	0.73	0.52	0.00	0.00	0.00	0.00	0.00	0.00
55	60	1.53	1.32	1.11	0.89	0.68	0.00	0.00	0.00	0.00	0.00	0.00
60	65	1.75	1.48	1.27	1.06	0.84	0.63	0.00	0.00	0.00	0.00	0.00
65	70	2.00	1.67	1.43	1.22	1.01	0.79	0.58	0.00	0.00	0.00	0.00
70	75	2.25	1.92	1.60	1.38	1.17	0.96	0.74	0.53	0.00	0.00	0.00
75	80	2.50	2.17	1.84	1.55	1.33	1.12	0.91	0.69	0.00	0.00	0.00
80	85	2.75	2.42	2.09	1.76	1.50	1.28	1.07	0.85	0.64	0.00	0.00
85	90	3.00	2.67	2.34	2.02	1.69	1.45	1.23	1.02	0.80	0.59	0.00
90	95	3.31	2.92	2.59	2.27	1.94	1.61	1.40	1.18	0.97	0.75	0.54
95	100	3.62	3.21	2.85	2.52	2.19	1.86	1.56	1.35	1.13	0.92	0.70
100	105	3.93	3.52	3.12	2.77	2.44	2.11	1.78	1.51	1.29	1.08	0.87
105	110	4.24	3.83	3.43	3.02	2.69	2.36	2.03	1.71	1.46	1.24	1.03
110	115	4.55	4.14	3.74	3.33	2.94	2.61	2.29	1.96	1.63	1.41	1.19
115	120	4.88	4.45	4.05	3.64	3.24	2.86	2.54	2.21	1.88	1.57	1.36
120	125	5.21	4.78	4.36	3.95	3.55	3.14	2.79	2.46	2.13	1.80	1.52
125	130	5.54	5.11	4.68	4.26	3.86	3.45	3.05	2.71	2.38	2.05	1.73
130	135	5.87	5.44	5.01	4.58	4.17	3.76	3.36	2.96	2.63	2.30	1.98
135	140	6.20	5.77	5.34	4.91	4.48	4.07	3.67	3.26	2.88	2.56	2.23
140	145	6.53	6.10	5.67	5.24	4.81	4.38	3.98	3.57	3.17	2.81	2.48
145	150	6.86	6.43	6.00	5.57	5.14	4.70	4.29	3.88	3.48	3.07	2.73
150	155	7.19	6.76	6.33	5.90	5.47	5.03	4.60	4.19	3.79	3.38	2.98
155	160	7.52	7.09	6.66	6.23	5.79	5.36	4.93	4.50	4.10	3.69	3.28
160	165	7.85	7.42	6.99	6.55	6.12	5.69	5.26	4.83	4.41	4.00	3.59
165	170	8.18	7.75	7.32	6.88	6.45	6.02	5.59	5.16	4.73	4.31	3.90
170	175	8.51	8.08	7.64	7.21	6.78	6.35	5.92	5.49	5.06	4.63	4.21
175	180	8.84	8.41	7.97	7.54	7.11	6.68	6.25	5.82	5.39	4.96	4.53
180	185	9.17	8.73	8.30	7.87	7.44	7.01	6.58	6.15	5.72	5.29	4.86
185	190	9.50	9.06	8.63	8.20	7.77	7.34	6.91	6.48	6.05	5.62	5.19
190	195	9.82	9.39	8.96	8.53	8.10	7.67	7.24	6.81	6.38	5.95	5.52
195	200	10.15	9.72	9.29	8.86	8.43	8.00	7.57	7.14	6.71	6.28	5.84
200	205	10.48	10.05	9.62	9.19	8.76	8.33	7.90	7.47	7.04	6.61	6.17
205	210	10.81	10.38	9.95	9.52	9.09	8.66	8.23	7.80	7.37	6.93	6.50
210	215	11.14	10.71	10.28	9.85	9.42	8.99	8.56	8.13	7.70	7.26	6.83
215	220	11.49	11.04	10.61	10.18	9.75	9.32	8.89	8.46	8.02	7.59	7.16
220	225	11.84	11.39	10.94	10.51	10.08	9.65	9.22	8.79	8.35	7.92	7.49
225	230	12.19	11.73	11.28	10.84	10.41	9.98	9.55	9.11	8.68	8.25	7.82
230	235	12.53	12.08	11.63	11.17	10.74	10.31	9.88	9.44	9.01	8.58	8.15
235	240	12.88	12.43	11.97	11.52	11.07	10.64	10.20	9.77	9.34	8.91	8.48
240	245	13.23	12.78	12.32	11.87	11.41	10.97	10.53	10.10	9.67	9.24	8.81
245	250	13.58	13.12	12.67	12.21	11.76	11.30	10.86	10.43	10.00	9.57	9.14
250	255	13.92	13.47	13.02	12.56	12.11	11.65	11.20	10.76	10.33	9.90	9.47
255	260	14.27	13.82	13.36	12.91	12.45	12.00	11.55	11.09	10.66	10.23	9.80
260	265	14.62	14.17	13.71	13.26	12.80	12.35	11.89	11.44	10.99	10.56	10.13
265	270	14.97	14.51	14.06	13.60	13.15	12.69	12.24	11.79	11.33	10.89	10.46
270	275	15.31	14.86	14.41	13.95	13.50	13.04	12.59	12.13	11.68	11.22	10.79
275	280	15.66	15.21	14.75	14.30	13.84	13.39	12.94	12.48	12.03	11.57	11.12
280	285	16.01	15.56	15.10	14.65	14.19	13.74	13.28	12.83	12.37	11.92	11.46
285	290	16.36	15.90	15.45	14.99	14.54	14.08	13.63	13.18	12.72	12.27	11.81
290	295	16.70	16.25	15.80	15.34	14.89	14.43	13.98	13.52	13.07	12.61	12.16
295	300	17.05	16.60	16.14	15.69	15.23	14.78	14.33	13.87	13.42	12.96	12.51
300	305	17.40	16.95	16.49	16.04	15.58	15.13	14.67	14.22	13.76	13.31	12.85
305	310	17.75	17.29	16.84	16.38	15.93	15.47	15.02	14.57	14.11	13.66	13.20
310	315	18.09	17.64	17.19	16.73	16.28	15.82	15.37	14.91	14.46	14.00	13.55
315	320	18.44	17.99	17.53	17.08	16.62	16.17	15.72	15.26	14.81	14.35	13.90
320	325	18.79	18.34	17.88	17.43	16.97	16.52	16.06	15.61	15.15	14.70	14.24
325	330	19.14	18.68	18.23	17.77	17.32	16.86	16.41	15.96	15.50	15.05	14.59
330	335	19.48	19.03	18.58	18.12	17.67	17.21	16.76	16.30	15.85	15.39	14.94
335	340	19.83	19.38	18.92	18.47	18.01	17.56	17.11	16.65	16.20	15.74	15.29
340	345	20.18	19.73	19.27	18.82	18.36	17.91	17.45	17.00	16.54	16.09	15.63
345	350	20.53	20.07	19.62	19.16	18.71	18.25	17.80	17.35	16.89	16.44	15.98
350	355	20.87	20.42	19.97	19.51	19.06	18.60	18.15	17.69	17.24	16.78	16.33
355	360	21.22	20.77	20.31	19.86	19.40	18.95	18.50	18.04	17.59	17.13	16.68
360	365	21.57	21.12	20.66	20.21	19.75	19.30	18.84	18.39	17.93	17.48	17.02

365 and over—Use Table 8a on page 12, and see instructions on pages 7 and 8.

Nebraska Income Tax Withholding*
MARRIED PERSONS—DAILY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2011)

If the wages are—		And the number of 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 shall be—												
0	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	0.80	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	0.96	0.75	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	1.13	0.91	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	70	1.29	1.08	0.86	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	75	1.45	1.24	1.03	0.81	0.60	0.00	0.00	0.00	0.00	0.00	0.00
75	80	1.62	1.40	1.19	0.98	0.76	0.55	0.00	0.00	0.00	0.00	0.00
80	85	1.78	1.57	1.35	1.14	0.93	0.71	0.50	0.00	0.00	0.00	0.00
85	90	1.94	1.73	1.52	1.30	1.09	0.87	0.66	0.00	0.00	0.00	0.00
90	95	2.14	1.89	1.68	1.47	1.25	1.04	0.82	0.61	0.00	0.00	0.00
95	100	2.39	2.06	1.84	1.63	1.42	1.20	0.99	0.77	0.56	0.00	0.00
100	105	2.64	2.31	2.01	1.79	1.58	1.37	1.15	0.94	0.72	0.51	0.00
105	110	2.89	2.56	2.23	1.96	1.74	1.53	1.31	1.10	0.89	0.67	0.00
110	115	3.14	2.81	2.48	2.15	1.91	1.69	1.48	1.26	1.05	0.84	0.62
115	120	3.39	3.06	2.73	2.41	2.08	1.86	1.64	1.43	1.21	1.00	0.79
120	125	3.64	3.31	2.98	2.66	2.33	2.02	1.81	1.59	1.38	1.16	0.95
125	130	3.89	3.56	3.24	2.91	2.58	2.25	1.97	1.76	1.54	1.33	1.11
130	135	4.14	3.81	3.49	3.16	2.83	2.50	2.17	1.92	1.70	1.49	1.28
135	140	4.39	4.07	3.74	3.41	3.08	2.75	2.42	2.10	1.87	1.65	1.44
140	145	4.65	4.32	3.99	3.66	3.33	3.00	2.68	2.35	2.03	1.82	1.60
145	150	4.96	4.57	4.24	3.91	3.58	3.25	2.93	2.60	2.27	1.98	1.77
150	155	5.27	4.87	4.49	4.16	3.83	3.51	3.18	2.85	2.52	2.19	1.93
155	160	5.58	5.18	4.77	4.41	4.09	3.76	3.43	3.10	2.77	2.44	2.12
160	165	5.89	5.49	5.08	4.67	4.34	4.01	3.68	3.35	3.02	2.69	2.37
165	170	6.20	5.80	5.39	4.98	4.59	4.26	3.93	3.60	3.27	2.95	2.62
170	175	6.51	6.11	5.70	5.29	4.89	4.51	4.18	3.85	3.52	3.20	2.87
175	180	6.82	6.42	6.01	5.60	5.20	4.79	4.43	4.10	3.78	3.45	3.12
180	185	7.15	6.73	6.32	5.91	5.51	5.10	4.70	4.36	4.03	3.70	3.37
185	190	7.48	7.05	6.63	6.22	5.82	5.41	5.01	4.61	4.28	3.95	3.62
190	195	7.81	7.38	6.95	6.53	6.13	5.72	5.32	4.91	4.53	4.20	3.87
195	200	8.14	7.71	7.28	6.85	6.44	6.03	5.63	5.22	4.82	4.45	4.12
200	205	8.47	8.04	7.61	7.18	6.75	6.34	5.94	5.53	5.13	4.72	4.37
205	210	8.80	8.37	7.94	7.51	7.08	6.65	6.25	5.84	5.44	5.03	4.63
210	215	9.13	8.70	8.27	7.84	7.41	6.97	6.56	6.15	5.75	5.34	4.94
215	220	9.46	9.03	8.60	8.17	7.74	7.30	6.87	6.46	6.06	5.65	5.25
220	225	9.79	9.36	8.93	8.50	8.06	7.63	7.20	6.77	6.37	5.96	5.56
225	230	10.12	9.69	9.26	8.82	8.39	7.96	7.53	7.10	6.68	6.27	5.87
230	235	10.45	10.02	9.59	9.15	8.72	8.29	7.86	7.43	7.00	6.58	6.18
235	240	10.78	10.35	9.91	9.48	9.05	8.62	8.19	7.76	7.33	6.90	6.49
240	245	11.13	10.68	10.24	9.81	9.38	8.95	8.52	8.09	7.66	7.23	6.80
245	250	11.48	11.02	10.57	10.14	9.71	9.28	8.85	8.42	7.99	7.56	7.13
250	255	11.83	11.37	10.92	10.47	10.04	9.61	9.18	8.75	8.32	7.89	7.46
255	260	12.17	11.72	11.26	10.81	10.37	9.94	9.51	9.08	8.65	8.22	7.79
260	265	12.52	12.07	11.61	11.16	10.70	10.27	9.84	9.41	8.98	8.55	8.11
265	270	12.87	12.41	11.96	11.51	11.05	10.60	10.17	9.74	9.31	8.88	8.44
270	275	13.22	12.76	12.31	11.85	11.40	10.94	10.50	10.07	9.64	9.20	8.77
275	280	13.56	13.11	12.65	12.20	11.75	11.29	10.84	10.40	9.97	9.53	9.10
280	285	13.91	13.46	13.00	12.55	12.09	11.64	11.18	10.73	10.29	9.86	9.43
285	290	14.26	13.80	13.35	12.90	12.44	11.99	11.53	11.08	10.62	10.19	9.76
290	295	14.61	14.15	13.70	13.24	12.79	12.33	11.88	11.42	10.97	10.52	10.09
295	300	14.95	14.50	14.04	13.59	13.14	12.68	12.23	11.77	11.32	10.86	10.42
300	305	15.30	14.85	14.39	13.94	13.48	13.03	12.57	12.12	11.67	11.21	10.76
305	310	15.65	15.19	14.74	14.29	13.83	13.38	12.92	12.47	12.01	11.56	11.10
310	315	16.00	15.54	15.09	14.63	14.18	13.72	13.27	12.81	12.36	11.91	11.45
315	320	16.34	15.89	15.43	14.98	14.53	14.07	13.62	13.16	12.71	12.25	11.80
320	325	16.69	16.24	15.78	15.33	14.87	14.42	13.96	13.51	13.06	12.60	12.15
325	330	17.04	16.58	16.13	15.68	15.22	14.77	14.31	13.86	13.40	12.95	12.49
330	335	17.39	16.93	16.48	16.02	15.57	15.11	14.66	14.20	13.75	13.30	12.84
335	340	17.73	17.28	16.82	16.37	15.92	15.46	15.01	14.55	14.10	13.64	13.19
340	345	18.08	17.63	17.17	16.72	16.26	15.81	15.35	14.90	14.45	13.99	13.54
345	350	18.43	17.97	17.52	17.07	16.61	16.16	15.70	15.25	14.79	14.34	13.88
350	355	18.78	18.32	17.87	17.41	16.96	16.50	16.05	15.59	15.14	14.69	14.23
355	360	19.12	18.67	18.21	17.76	17.31	16.85	16.40	15.94	15.49	15.03	14.58
360	365	19.47	19.02	18.56	18.11	17.65	17.20	16.74	16.29	15.84	15.38	14.93
365	370	19.82	19.36	18.91	18.46	18.00	17.55	17.09	16.64	16.18	15.73	15.27
370	375	20.17	19.71	19.26	18.80	18.35	17.89	17.44	16.98	16.53	16.08	15.62
375	380	20.51	20.06	19.60	19.15	18.70	18.24	17.79	17.33	16.88	16.42	15.97

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 Withholding Certificate for Nonresident Individuals

• Use Federal Forms 1099-MISC or 1042-S.
• Read instructions on reverse side.

PAYER'S NAME AND LOCATION ADDRESS				PAYEE'S NAME AND LOCATION ADDRESS			
Name of Nebraska Payer				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 Identification Number				Social Security Number			
21 —							

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

1 Dates services performed in Nebraska	1		
2 Total payments for 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 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 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 withholding tax (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 to be withheld	10		

• Allocation to Shareholders, Partners, 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

Telephone Number

City

State

Zip Code

INSTRUCTIONS

PURPOSE. Form W-4NA is to be used by payers of nonresident individuals to compute Nebraska income tax to be 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. Any person paying a nonresident for services substantially performed in Nebraska may be required to withhold Nebraska income tax. A person must withhold if the payee is not an employee; the payment is not subject to federal withholding; and the payer 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.

The payer and the nonresident must complete Form W-4NA together. 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 payer or withholding agent who pays a nonresident alien individual for providing personal services and who has withheld federal tax on Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must also withhold state 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 withholding. The payer is to 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 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 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.

The completed Form W-4NA is a part of the payer's records and must be kept with other withholding tax records. Federal Forms 1099-MISC or 1042-S will be issued by the payer 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 payer regarding payments subject to withholding, if the information could result in the amount withheld totaling less than 75% of the income tax liability on such payments. A penalty may also be imposed on any payer 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 can 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.

PAYER INSTRUCTIONS

NAME AND LOCATION ADDRESS. Payer must complete the payee's name, address, and Social Security number or federal employer identification 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 to be withheld. Otherwise, enter zero (-0-) and compute the amount 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 spent in earning your 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 paid to agents, or to others such as a percentage 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 a withholding responsibility on the payments made to such persons. If the persons are hired as employees, then Nebraska's regular 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. They should contact the department to receive a Withholding Certificate to withhold Nebraska tax.

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

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

SIGNATURES. The nonresident individual, corporate officer, partner, or member is to sign this certificate, and include his or her telephone 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.