

# Nebraska Income Tax Withholding Percentage Method Tables

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

**Remember:** The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

### TABLE 1 -WEEKLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 62					Not over \$ 148				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 62	121	\$ 0.00	plus 2.26%	62	\$ 148	234	0.00	plus 2.26%	148
121	393	1.33	plus 3.22%	121	234	584	1.94	plus 3.22%	234
393	570	10.09	plus 4.91%	393	584	908	13.21	plus 4.91%	584
570	723	18.78	plus 5.77%	570	908	1,127	29.12	plus 5.77%	908
723	1,358	27.61	plus 5.94%	723	1,127	1,494	41.76	plus 5.94%	1,127
1,358	–	65.33	plus 6.10%	1,358	1,494	–	63.56	plus 6.10%	1,494

### TABLE 2 -BIWEEKLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 123					Not over \$ 295				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 123	242	0.00	plus 2.26%	123	\$ 295	469	0.00	plus 2.26%	295
242	786	2.69	plus 3.22%	242	469	1,168	3.93	plus 3.22%	469
786	1,139	20.21	plus 4.91%	786	1,168	1,817	26.44	plus 4.91%	1,168
1,139	1,447	37.54	plus 5.77%	1,139	1,817	2,254	58.31	plus 5.77%	1,817
1,447	2,717	55.31	plus 5.94%	1,447	2,254	2,989	83.52	plus 5.94%	2,254
2,717	–	130.75	plus 6.10%	2,717	2,989	–	127.18	plus 6.10%	2,989

### TABLE 3 -SEMIMONTHLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 134					Not over \$ 320				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 134	262	0.00	plus 2.26%	134	\$ 320	508	0.00	plus 2.26%	320
262	852	2.89	plus 3.22%	262	508	1,265	4.25	plus 3.22%	508
852	1,234	21.89	plus 4.91%	852	1,265	1,968	28.63	plus 4.91%	1,265
1,234	1,567	40.65	plus 5.77%	1,234	1,968	2,442	63.15	plus 5.77%	1,968
1,567	2,943	59.86	plus 5.94%	1,567	2,442	3,238	90.50	plus 5.94%	2,442
2,943	–	141.59	plus 6.10%	2,943	3,238	–	137.78	plus 6.10%	3,238

### TABLE 4 -MONTHLY Payroll Period

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The <b>Nebraska</b> income tax withheld is:</i>					<i>The <b>Nebraska</b> income tax withheld is:</i>				
Not over \$ 268					Not over \$ 640				
\$ 0.00					\$ 0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 268	524	0.00	plus 2.26%	268	\$ 640	1,016	0.00	plus 2.26%	640
524	1,703	5.79	plus 3.22%	524	1,016	2,530	8.50	plus 3.22%	1,016
1,703	2,468	43.75	plus 4.91%	1,703	2,530	3,936	57.25	plus 4.91%	2,530
2,468	3,134	81.31	plus 5.77%	2,468	3,936	4,883	126.28	plus 5.77%	3,936
3,134	5,886	119.74	plus 5.94%	3,134	4,883	6,476	180.92	plus 5.94%	4,883
5,886	–	283.21	plus 6.10%	5,886	6,476	–	275.54	plus 6.10%	6,476

# Nebraska Income Tax Withholding Percentage Method Tables (continued)

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

**Remember:** The appropriate income tax withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

### TABLE 5 - QUARTERLY Payroll Period

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 803					Not over \$ 1,920				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 803	1,573	0.00	plus 2.26%	803	\$ 1,920	3,048	0.00	plus 2.26%	1,920
1,573	5,110	17.40	plus 3.22%	1,573	3,048	7,590	25.49	plus 3.22%	3,048
5,110	7,405	131.29	plus 4.91%	5,110	7,590	11,808	171.74	plus 4.91%	7,590
7,405	9,403	243.97	plus 5.77%	7,405	11,808	14,650	378.84	plus 5.77%	11,808
9,403	17,658	359.25	plus 5.94%	9,403	14,650	19,428	542.82	plus 5.94%	14,650
17,658	–	849.60	plus 6.10%	17,658	19,428	–	826.63	plus 6.10%	19,428

### TABLE 6 - SEMIANNUAL Payroll Period

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$1,605					Not over \$3,840				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 1,605	3,145	0.00	plus 2.26%	1,605	\$ 3,840	6,095	0.00	plus 2.26%	3,840
3,145	10,220	34.80	plus 3.22%	3,145	6,095	15,180	50.96	plus 3.22%	6,095
10,220	14,810	262.62	plus 4.91%	10,220	15,180	23,615	343.50	plus 4.91%	15,180
14,810	18,810	487.99	plus 5.77%	14,810	23,615	29,300	757.66	plus 5.77%	23,615
18,810	35,315	718.50	plus 5.94%	18,805	29,300	38,855	1,085.68	plus 5.94%	29,300
35,315	–	1,699.19	plus 6.10%	35,315	38,855	–	1,653.25	plus 6.10%	38,855

### TABLE 7 - ANNUAL Payroll Period

<b>a. SINGLE Person - Including Head of Household</b>					<b>b. MARRIED Person - Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 3,210					Not over \$ 7,680				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 3,210	6,290	0.00	plus 2.26%	3,210	\$ 7,680	12,190	0.00	plus 2.26%	7,680
6,290	20,440	69.61	plus 3.22%	6,290	12,190	30,360	101.93	plus 3.22%	12,190
20,440	29,620	525.24	plus 4.91%	20,440	30,360	47,230	687.00	plus 4.91%	30,360
29,620	37,610	975.98	plus 5.77%	29,620	47,230	58,600	1,515.32	plus 5.77%	47,230
37,610	70,630	1,437.00	plus 5.94%	37,610	58,600	77,710	2,171.37	plus 5.94%	58,600
70,630	–	3,398.39	plus 6.10%	70,630	77,710	–	3,306.50	plus 6.10%	77,710

### TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

<b>a. SINGLE person - Including Head of Household</b>					<b>b. MARRIED person - including surviving spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 12					Not over \$ 30				
\$0.00					\$0.00				
<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>			<i>Over-</i>	<i>But not over-</i>	<i>of excess over-</i>		
\$ 12	24	0.00	plus 2.26%	12	\$ 30	47	0.00	plus 2.26%	30
24	79	0.27	plus 3.22%	24	47	117	0.38	plus 3.22%	47
79	114	2.04	plus 4.91%	79	117	182	2.63	plus 4.91%	117
114	145	3.76	plus 5.77%	114	182	225	5.82	plus 5.77%	182
145	272	5.55	plus 5.94%	145	225	299	8.30	plus 5.94%	225
272	–	13.09	plus 6.10%	272	299	–	12.70	plus 6.10%	299