

Wage and Investment Levels for 2020 Nebraska Advantage Act Applications

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Issue

What are the required wage and investment levels for Nebraska Advantage Act applications filed on or after January 1, 2020?

Conclusion

Beginning with applications filed on or after January 1, 2020, an applicant must meet the following minimum wage and investment requirements to qualify for benefits under the Nebraska Advantage Act:

- **Tier 1** applicants must meet an investment requirement of \$1 million, and an average annual wage requirement of \$27,768 for at least 10 new employees;
- **Tier 2** applicants must meet an investment requirement of \$3 million, and an average annual wage requirement of \$27,768 for at least 30 new employees;
- **Tier 2 large data center** applicants must meet an investment requirement of \$200 million in qualified property at the data center, and an average annual wage requirement of \$27,768 for at least 30 new employees at the data center;
- **Tier 3** applicants must meet an average annual wage requirement of \$27,768 for at least 30 new employees;
- **Tier 4** applicants must meet an investment requirement of \$12 million, and an average annual wage requirement of \$27,768 for at least 100 new employees;
- **Tier 5** applicants must meet an investment requirement of \$37 million;

- **Tier 5 renewable energy project** applicants must meet an investment requirement of \$20 million; and
- **Tier 6** applicants must meet an investment requirement of \$10 million and an employment requirement of at least 75 new employees; or an investment requirement of \$109 million and an employment requirement of at least 50 new employees. **Tier 6** applicants must also meet an average annual wage requirement of at least \$69,420. **Note:** Wage requirements may vary based upon the counties where the project is located. See the [attached table](#) for the required annual wages for each county.

Nebraska Advantage Act		
Tier	2019 Required Investment	2020 Required Investment
Tier 1	\$ 1 million	\$ 1 million
Tier 2	\$ 3 million	\$ 3 million
Tier 2 Large Data Center	\$ 200 million	\$ 200 million
Tier 4	\$ 12 million	\$ 12 million
Tier 5	\$ 36 million	\$ 37 million
Tier 5 Renewable Energy	\$ 20 million	\$ 20 million
Tier 6	\$ 10 million or \$108 million	\$ 10 million or \$109 million
Compensation Credit	2019 Required Annual Wage Level	2020 Required Annual Wage Level
3%	\$ 26,895	\$ 27,768
4%	\$ 33,618	\$ 34,710
5%	\$ 44,824	\$ 46,280
6%	\$ 56,030	\$ 57,850
10%	\$ 67,236*	\$ 69,420*

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

Nebraska Advantage Rural Development Act	
2019 Required Wage Level	2020 Required Wage Level
\$14.00 per hour	\$14.49 per hour

Nebraska Advantage Microenterprise Tax Credit Act	
2019 Maximum Wage Paid	2020 Maximum Wage Paid
\$1,293 per week	\$1,335 per week

APPROVED:



Tony Fulton
 Tax Commissioner
 December 3, 2019

Required Annual Wages by County for Tier 6 Applications Filed in 2014 through 2020

County	Required Annual Wages*						
	2014	2015	2016	2017	2018	2019	2020
Adams	\$67,350	\$67,672	\$69,964	\$71,722	\$73,232	\$76,032	\$78,854
Antelope	\$58,902	\$59,948	\$62,792	\$64,966	\$66,194	\$70,264	\$73,434
Arthur	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Banner	\$65,266	\$70,028	\$71,884	\$74,210	\$69,138	\$72,330	\$73,812
Blaine	\$58,902	\$59,948	\$69,684	\$64,272	\$65,884	\$70,542	\$69,914
Boone	\$61,138	\$63,504	\$65,330	\$66,680	\$68,994	\$71,806	\$74,992
Box Butte	\$63,920	\$66,004	\$67,648	\$69,012	\$68,870	\$72,306	\$73,406
Boyd	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Brown	\$58,902	\$59,948	\$61,776	\$64,362	\$66,178	\$67,236	\$69,420
Buffalo	\$69,690	\$69,572	\$71,250	\$75,036	\$75,464	\$78,126	\$79,750
Burt	\$59,070	\$60,462	\$64,632	\$66,886	\$67,460	\$69,968	\$72,592
Butler	\$66,996	\$66,202	\$73,758	\$76,332	\$76,156	\$76,006	\$79,772
Cass	\$65,426	\$66,850	\$66,270	\$70,000	\$71,984	\$74,316	\$75,502
Cedar	\$62,438	\$62,340	\$64,186	\$66,100	\$67,422	\$69,664	\$71,356
Chase	\$63,888	\$65,502	\$67,676	\$68,022	\$69,308	\$71,148	\$73,496
Cherry	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Cheyenne	\$99,376	\$103,758	\$105,188	\$100,482	\$101,286	\$124,894	\$96,612
Clay	\$70,964	\$72,590	\$73,016	\$74,882	\$80,594	\$81,712	\$84,214
Colfax	\$66,738	\$70,162	\$69,722	\$73,156	\$83,116	\$82,152	\$86,782
Cuming	\$65,598	\$67,680	\$69,302	\$72,836	\$74,640	\$76,004	\$79,882
Custer	\$63,234	\$66,646	\$69,506	\$71,806	\$71,322	\$73,392	\$74,968
Dakota	\$70,344	\$72,854	\$77,464	\$77,698	\$82,726	\$87,438	\$92,614
Dawes	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Dawson	\$64,222	\$65,010	\$66,706	\$69,056	\$71,554	\$75,214	\$78,940
Deuel	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Dixon	\$58,902	\$61,064	\$69,004	\$64,918	\$68,030	\$69,146	\$72,820
Dodge	\$64,444	\$66,522	\$68,790	\$71,144	\$72,976	\$75,118	\$79,636
Douglas	\$90,104	\$91,490	\$93,580	\$98,184	\$99,444	\$101,666	\$104,484
Dundy	\$63,624	\$71,572	\$65,952	\$72,512	\$71,278	\$73,352	\$77,102
Fillmore	\$64,596	\$67,066	\$69,874	\$72,872	\$75,264	\$77,952	\$79,538
Franklin	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Frontier	\$58,902	\$59,948	\$62,820	\$65,816	\$65,698	\$68,178	\$69,758
Furnas	\$61,712	\$62,406	\$65,388	\$66,310	\$68,488	\$69,174	\$70,978
Gage	\$61,668	\$63,326	\$66,004	\$67,982	\$69,426	\$71,296	\$73,598
Garden	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,460	\$69,420
Garfield	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Gosper	\$61,044	\$60,882	\$64,238	\$66,016	\$67,378	\$69,656	\$71,626
Grant	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Greeley	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Hall	\$68,362	\$69,572	\$72,424	\$74,662	\$75,720	\$78,096	\$80,096
Hamilton	\$69,592	\$72,338	\$73,934	\$78,276	\$84,914	\$86,118	\$86,588
Harlan	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Hayes	\$58,902	\$60,308	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Hitchcock	\$66,306	\$68,512	\$72,716	\$76,464	\$76,376	\$69,254	\$72,572
Holt	\$60,260	\$62,268	\$66,296	\$66,456	\$68,136	\$70,890	\$72,716
Hooker	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Howard	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Jefferson	\$59,218	\$59,948	\$62,890	\$66,570	\$67,398	\$69,712	\$70,496
Johnson	\$63,952	\$63,850	\$66,132	\$70,790	\$73,126	\$76,070	\$79,192
Kearney	\$61,860	\$64,496	\$67,600	\$69,234	\$70,480	\$73,022	\$76,366
Keith	\$58,902	\$59,948	\$61,776	\$64,272	\$65,912	\$67,236	\$69,420
Keya Paha	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Kimball	\$73,464	\$76,626	\$81,136	\$80,864	\$71,326	\$72,660	\$74,584
Knox	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Lancaster	\$78,310	\$79,102	\$81,218	\$83,826	\$85,426	\$88,090	\$90,650
Lincoln	\$67,492	\$67,772	\$70,494	\$73,486	\$75,082	\$76,888	\$79,420
Logan	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420

County	Required Annual Wages* (continued)						
	2014	2015	2016	2017	2018	2019	2020
Loup	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Madison	\$67,314	\$69,016	\$71,732	\$74,566	\$75,966	\$78,784	\$82,046
Mcpherson	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Merrick	\$62,250	\$65,662	\$67,802	\$71,558	\$72,760	\$74,886	\$78,924
Morrill	\$63,492	\$68,020	\$67,196	\$71,724	\$71,838	\$71,306	\$73,892
Nance	\$60,962	\$62,232	\$64,126	\$64,448	\$65,968	\$68,804	\$69,420
Nemaha	\$93,728	\$94,232	\$94,484	\$94,334	\$100,240	\$101,046	\$103,632
Nuckolls	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Otoe	\$64,278	\$65,664	\$68,316	\$71,276	\$72,208	\$74,784	\$77,424
Pawnee	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$68,618	\$70,416
Perkins	\$70,394	\$73,638	\$74,530	\$78,466	\$79,568	\$80,892	\$83,332
Phelps	\$70,546	\$72,180	\$75,664	\$78,092	\$79,482	\$81,900	\$84,420
Pierce	\$60,504	\$61,630	\$65,292	\$67,864	\$68,172	\$68,550	\$71,836
Platte	\$70,622	\$72,490	\$75,730	\$79,218	\$80,946	\$83,364	\$86,148
Polk	\$60,672	\$61,528	\$63,276	\$66,346	\$67,616	\$69,944	\$71,714
Red Willow	\$63,054	\$63,564	\$65,568	\$67,474	\$68,482	\$71,642	\$73,904
Richardson	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Rock	\$58,902	\$59,948	\$61,776	\$66,188	\$66,474	\$69,458	\$69,526
Saline	\$72,164	\$73,076	\$74,458	\$78,256	\$80,036	\$81,994	\$84,936
Sarpy	\$78,160	\$79,470	\$81,632	\$84,852	\$87,138	\$89,854	\$93,910
Saunders	\$60,570	\$62,110	\$64,544	\$67,370	\$69,058	\$71,472	\$73,248
Scotts Bluff	\$69,494	\$69,208	\$71,882	\$73,186	\$75,338	\$75,994	\$78,136
Seward	\$70,746	\$71,112	\$74,004	\$74,962	\$76,782	\$79,470	\$83,434
Sheridan	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Sherman	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Sioux	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Stanton	\$97,378	\$97,394	\$111,000	\$105,676	\$111,366	\$119,894	\$132,816
Thayer	\$69,754	\$72,300	\$71,382	\$70,612	\$70,574	\$72,522	\$74,756
Thomas	\$58,902	\$59,948	\$62,668	\$64,272	\$65,364	\$67,236	\$69,420
Thurston	\$76,636	\$76,728	\$79,784	\$86,742	\$81,904	\$82,652	\$84,146
Valley	\$58,902	\$59,948	\$61,880	\$64,436	\$66,002	\$67,536	\$71,352
Washington	\$96,098	\$101,238	\$97,684	\$104,856	\$101,756	\$101,564	\$107,154
Wayne	\$58,902	\$60,272	\$63,636	\$67,880	\$69,588	\$71,354	\$72,610
Webster	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364	\$67,236	\$69,420
Wheeler	\$70,714	\$64,876	\$68,460	\$66,762	\$67,532	\$67,236	\$69,420
York	\$66,476	\$68,822	\$70,738	\$72,544	\$73,074	\$74,454	\$78,128

*The required compensation for a county is equal to the greater of: (a) 200% of the county average weekly wage; or (b) 150% of the state average weekly wage. If the project is located in more than one county, the higher county average weekly wage is used to determine the required compensation. See [Neb. Rev. Stat. § 77-5719.01](#).

Source: Historical Employment and Wages in Nebraska, Nebraska Department of Labor.
See [Neb. Rev. Stat. § 77-5712](#).