

Revenue Ruling 29-22-1 Nebraska Advantage Tax Incentives

November 15, 2022

Wage Levels for 2023 Nebraska Advantage Rural Development Act and Microenterprise Tax Credit Act Applications

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Issue

What is the required wage level for Nebraska Advantage Rural Development Act and the wage limit under the Nebraska Advantage Microenterprise Tax Credit Act applications filed on or after January 1, 2023?

Conclusion

Beginning with applications filed on or after January 1, 2023, an applicant must meet the following wage requirements to qualify for benefits:

Nebraska Advantage Rural Development Act	
2022 Required Wage Level	2023 Required Wage Level
\$ 16.03 per hour	\$ 16.82 per hour

Nebraska Advantage Microenterprise Tax Credit Act	
2022 Wage Limit	2023 Wage Limit
\$ 1,484 per week	\$ 1,554 per week

APPROVED:

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Tax Commissioner

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