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:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 42 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 42	85	0.00	plus 2.35%	$ 42
85	298	1.01	plus 3.27%	85
298	438	7.98	plus 5.02%	298
438	558	15.01	plus 6.20%	438
558	1,058	22.45	plus 6.59%	558
1,058	–	55.40	plus 6.95%	1,058

b. MARRIED person - including surviving spouse:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 124 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 124	182	0.00	plus 2.35%	$ 124
182	457	1.36	plus 3.27%	182
457	712	10.35	plus 5.02%	457
712	885	23.15	plus 6.20%	712
885	1,173	33.88	plus 6.59%	885
1,173	–	52.86	plus 6.95%	1,173

TABLE 2 - BIWEEKLY Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 85 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 85	169	0.00	plus 2.35%	$ 85
169	596	1.97	plus 3.27%	169
596	875	15.93	plus 5.02%	596
875	1,115	29.94	plus 6.20%	875
1,115	2,115	44.82	plus 6.59%	1,115
2,115	–	110.72	plus 6.95%	2,115

b. MARRIED person - including surviving spouse:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 248 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 248	363	0.00	plus 2.35%	$ 248
363	913	2.70	plus 3.27%	363
913	1,423	20.69	plus 5.02%	913
1,423	1,769	46.29	plus 6.20%	1,423
1,769	2,346	67.74	plus 6.59%	1,769
2,346	–	105.76	plus 6.95%	2,346

TABLE 3 - SEMIMONTHLY Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 92 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 92	183	0.00	plus 2.35%	$ 92
183	646	2.14	plus 3.27%	183
646	948	17.28	plus 5.02%	646
948	1,208	32.44	plus 6.20%	948
1,208	2,292	48.56	plus 6.59%	1,208
2,292	–	120.00	plus 6.95%	2,292

b. MARRIED person - including surviving spouse:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 269 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 269	394	0.00	plus 2.35%	$ 269
394	990	2.94	plus 3.27%	394
990	1,542	22.43	plus 5.02%	990
1,542	1,917	50.14	plus 6.20%	1,542
1,917	2,542	73.39	plus 6.59%	1,917
2,542	–	114.58	plus 6.95%	2,542

TABLE 4 - MONTHLY Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 183 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 183	367	0.00	plus 2.35%	$ 183
367	1,292	4.32	plus 3.27%	367
1,292	1,896	34.57	plus 5.02%	1,292
1,896	2,417	64.89	plus 6.20%	1,896
2,417	4,583	97.19	plus 6.59%	2,417
4,583	–	239.93	plus 6.95%	4,583

b. MARRIED person - including surviving spouse:

If the amount of wages is: — *The* **Nebraska** *income tax withheld is:*

Not over— $ 538 — $ 0.00

Over -	*But not over -*			*of excess over -*
$ 538	788	0.00	plus 2.35%	$ 538
788	1,979	5.88	plus 3.27%	788
1,979	3,083	44.83	plus 5.02%	1,979
3,083	3,833	100.25	plus 6.20%	3,083
3,833	5,083	146.75	plus 6.59%	3,833
5,083	–	229.13	plus 6.95%	5,083

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TABLE 5 - QUARTERLY Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 550 $ 0.00

Over -	*But not over -*		*of excess over -*	
$ 550	1,100	0.00	plus 2.35%	$ 550
1,100	3,875	12.93	plus 3.27%	1,100
3,875	5,688	103.67	plus 5.02%	3,875
5,688	7,250	194.68	plus 6.20%	5,688
7,250	13,750	291.52	plus 6.59%	7,250
13,750	–	719.87	plus 6.95%	13,750

b. MARRIED person - including surviving spouse:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 1,613 $ 0.00

Over -	*But not over -*		*of excess over -*	
$1,613	2,363	0.00	plus 2.35%	$ 1,613
2,363	5,938	17.63	plus 3.27%	2,363
5,938	9,250	134.53	plus 5.02%	5,938
9,250	11,500	300.79	plus 6.20%	9,250
11,500	15,250	440.29	plus 6.59%	11,500
15,250	–	687.42	plus 6.95%	15,250

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 1,100 $ 0.00

Over -	*But not over -*		*of excess over -*	
$1,100	2,200	0.00	plus 2.35%	$ 1,100
2,200	7,750	25.85	plus 3.27%	2,200
7,750	11,375	207.34	plus 5.02%	7,750
11,375	14,500	389.32	plus 6.20%	11,375
14,500	27,500	583.07	plus 6.59%	14,500
27,500	–	1,439.77	plus 6.95%	27,500

b. MARRIED person - including surviving spouse:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 3,225 $ 0.00

Over -	*But not over -*		*of excess over -*	
$3,225	4,725	0.00	plus 2.35%	$ 3,225
4,725	11,875	35.25	plus 3.27%	4,725
11,875	18,500	269.06	plus 5.02%	11,875
18,500	23,000	601.64	plus 6.20%	18,500
23,000	30,500	880.64	plus 6.59%	23,000
30,500	–	1,374.89	plus 6.95%	30,500

TABLE 7 - ANNUAL Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 2,200 $ 0.00

Over -	*But not over -*		*of excess over -*	
$2,200	4,400	0.00	plus 2.35%	$ 2,200
4,400	15,500	51.70	plus 3.27%	4,400
15,500	22,750	414.67	plus 5.02%	15,500
22,750	29,000	778.62	plus 6.20%	22,750
29,000	55,000	1,166.12	plus 6.59%	29,000
55,000	–	2,879.52	plus 6.95%	55,000

b. MARRIED person - including surviving spouse:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 6,450 $ 0.00

Over -	*But not over -*		*of excess over -*	
$6,450	9,450	0.00	plus 2.35%	$ 6,450
9,450	23,750	70.50	plus 3.27%	9,450
23,750	37,000	538.11	plus 5.02%	23,750
37,000	46,000	1,203.26	plus 6.20%	37,000
46,000	61,000	1,761.26	plus 6.59%	46,000
61,000	–	2,749.76	plus 6.95%	61,000

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person - including head of household:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 8 $ 0.00

Over -	*But not over -*		*of excess over -*	
$ 8	17	0.00	plus 2.35%	$ 8
17	60	0.21	plus 3.27%	17
60	88	1.62	plus 5.02%	60
88	112	3.03	plus 6.20%	88
112	212	4.52	plus 6.59%	112
212	–	11.11	plus 6.95%	212

b. MARRIED person - including surviving spouse:

If the amount of wages is: *The* **Nebraska** *income tax withheld is:*

Not over— $ 25 $ 0.00

Over -	*But not over -*		*of excess over -*	
$ 25	36	0.00	plus 2.35%	$ 25
36	91	0.26	plus 3.27%	36
91	142	2.06	plus 5.02%	91
142	177	4.62	plus 6.20%	142
177	235	6.79	plus 6.59%	177
235	–	10.61	plus 6.95%	235