

**Nebraska Income Tax Withholding on Wages,
Pensions and Annuities, and Gambling Winnings
Paid on or after January 1, 2013**

**2013
Nebraska
Circular EN**

This Circular EN replaces the
2011 Circular EN



NOTICE TO EMPLOYERS

Important Information for 2013 Income Tax Withholding for Nebraska Effective January 1, 2013

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 July 1, 2012, all employers making withholding tax payments of more than \$11,000 each year were required to e-pay.
- Mandated EFT thresholds will be lowered each July until the \$5,000 threshold authorized by law is reached.
- By 2017, 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 \$12,000 in 2011. Beginning in July 2012, 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)

Employers can also comply with the mandate by using a third party, such as an accountant or payroll service. Secure credit card payments can be initiated through Official Payments at www.officialpayments.com, or via telephone at 800-2PAY-TAX. A convenience fee (2.49% of the tax payment, \$1 minimum) is charged to the card you use and paid to the credit card vendor.

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.

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

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."

WHEN PAYING WAGES. Employers 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 is available at www.irs.gov.

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.

NONRESIDENT WITHHOLDING. Payments to nonresidents performing personal services in Nebraska may be subject to Nebraska withholding. This is the case whether or not the payments are subject to federal withholding. Read the section entitled "Withholding From Nonresidents" on [page 9](#).

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

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 Instructions

PURPOSE. The Circular EN 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, 2013**.

TAXPAYER ASSISTANCE. Department taxpayer assistance offices are located in Lincoln and Omaha. Hours are 8:00 a.m. to 5:00 p.m., Monday through Friday. You may call for taxpayer assistance, by dialing 800-742-7474 (from within Nebraska and Iowa), 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 9, 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 wages were 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 may 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 IRS 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 Nebraska withholding amount be withheld by the employer. The employee should check with the employer and may have to 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 payor 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 9](#).

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 also 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 paid with the quarterly return due the last day of the month following the end of the calendar quarter.

A 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.

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

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 must be 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.

An employer who is filing more than 50 Forms W-2, W-2G, 1099-R, and/or 1099-MISC with Nebraska income tax withholding amounts for 2012 must file the forms electronically.

FILING UPDATE. 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 income tax withholding 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 its 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 2012 **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 returns must be e-filed or sent to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Payment of taxes withheld must also be mailed to the same address or be made electronically. See Electronic Payments above.

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 withholding 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 must also be 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 wages before using the percentage method tables on pages [11](#) and [12](#).

If this calculation is less than 1.5% of the taxable wage amount, adjust the withholding to be 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 acceptable employee's state withholding amount.**

Find the amount to withhold in the following manner:

INCOME TAX WITHHOLDING—PERCENTAGE METHOD	
Withholding Allowance Table	
Effective January 1, 2013	
Payroll Period	Value of One Withholding Allowance
Weekly	\$ 36.54
Biweekly	73.08
Semimonthly	79.17
Monthly	158.33
Quarterly	475.00
Semiannually	950.00
Annually	1,900.00
Daily or Miscellaneous	7.31

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, severance pay associated with Nebraska employment, and sales awards) are paid at the same time as regular wages, the income tax 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 FROM NEBRASKA SOURCES. There is a flat Nebraska withholding rate of 5% of the winnings from Nebraska 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 payor must furnish a Form W-2G if the recipient receives any Nebraska Lottery or other Nebraska 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. Payors must 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 payor.

Use the appropriate payroll period in the **Nebraska Circular EN** to correspond with the type of periodic payment (monthly or 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 be withheld at a rate of 5% of the distribution for state income tax purposes.

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

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

WITHHOLDING FROM NONRESIDENTS ON PAYMENTS NOT SUBJECT TO FEDERAL INCOME TAX

WITHHOLDING. A nonresident of Nebraska 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:

- Consultants;
- Corporate board directors;
- Entertainers;
- Individual athletes;
- 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 payor 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 the [Income Tax Withholding for Nonresident Individuals Performing Personal Services In Nebraska](#) information guide.

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

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 income tax withholding; and the payor is either: (1) maintaining an office or transacting business within Nebraska and making a payment or payments of more than \$600; or (2) making payments in excess of \$5,000.

Form W-4NA. Cooperation between the payor and payee is necessary to complete the [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 payor 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 must 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. 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.

Every payor required to deduct and withhold from a payment to a corporation, partnership, or LLC is also required to furnish Federal 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 payor the information needed to prepare the Federal Form 1099-MISC for the shareholders, partners, or members, the payor 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.

Payors must 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, 2013)

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			
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>		<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	
Not over \$ 57		\$0.00		Not over \$ 137		\$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>	
\$ 57	102	0.00 plus 2.26%	57	\$ 137	198	0.00 plus 2.26%	137
	102	1.02 plus 3.22%	102		493	1.38 plus 3.22%	198
	332	8.43 plus 4.91%	332		493	10.88 plus 4.91%	493
	481	15.75 plus 6.20%	481		767	24.33 plus 6.20%	767
	611	23.81 plus 6.59%	611		952	35.80 plus 6.59%	952
	1,148	59.20 plus 6.95%	1,148		1,263	56.29 plus 6.95%	1,263

TABLE 2 - BIWEEKLY Payroll Period

a. SINGLE Person - Including Head of Household				b. MARRIED Person - Including Surviving Spouse			
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>		<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	
Not over \$ 114		\$0.00		Not over \$ 273		\$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>	
\$ 114	205	0.00 plus 2.26%	114	\$ 273	396	0.00 plus 2.26%	273
	205	2.06 plus 3.22%	205		987	2.78 plus 3.22%	396
	664	16.84 plus 4.91%	664		987	21.81 plus 4.91%	987
	963	31.52 plus 6.20%	963		1,535	48.72 plus 6.20%	1,535
	1,222	47.58 plus 6.59%	1,222		1,904	71.60 plus 6.59%	1,904
	2,295	118.29 plus 6.95%	2,295		2,525	112.52 plus 6.95%	2,525

TABLE 3 - SEMIMONTHLY Payroll Period

a. SINGLE Person - Including Head of Household				b. MARRIED Person - Including Surviving Spouse			
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>		<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	
Not over \$ 124		\$0.00		Not over \$ 296		\$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>	
\$ 124	222	0.00 plus 2.26%	124	\$ 296	429	0.00 plus 2.26%	296
	222	2.21 plus 3.22%	222		1,069	3.01 plus 3.22%	429
	720	18.25 plus 4.91%	720		1,069	23.62 plus 4.91%	1,069
	1,043	34.11 plus 6.20%	1,043		1,663	52.79 plus 6.20%	1,663
	1,324	51.53 plus 6.59%	1,324		2,063	77.59 plus 6.59%	2,063
	2,486	128.11 plus 6.95%	2,486		2,735	121.87 plus 6.95%	2,735

TABLE 4 - MONTHLY Payroll Period

a. SINGLE Person - Including Head of Household				b. MARRIED Person - Including Surviving Spouse			
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>		<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	
Not over \$ 248		\$0.00		Not over \$ 592		\$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>	
\$ 248	444	0.00 plus 2.26%	248	\$ 592	858	0.00 plus 2.26%	592
	444	4.43 plus 3.22%	444		2,138	6.01 plus 3.22%	858
	1,440	36.50 plus 4.91%	1,440		2,138	47.23 plus 4.91%	2,138
	2,085	68.17 plus 6.20%	2,085		3,325	105.51 plus 6.20%	3,325
	2,648	103.08 plus 6.59%	2,648		4,125	155.11 plus 6.59%	4,125
	4,973	256.30 plus 6.95%	4,973		5,471	243.81 plus 6.95%	5,471

Nebraska Percentage Method Withholding Tables (continued)

(For Wages Paid On or After January 1, 2013)

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				
<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 \$ 744					Not over \$1,775				
\$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>		
\$ 744	1331	0.00	plus 2.26%	744	\$ 1,775	2,575	0.00	plus 2.26%	1,775
1,331	4,319	13.27	plus 3.22%	1,331	2,575	6,413	18.08	plus 3.22%	2,575
4,319	6,256	109.48	plus 4.91%	4,319	6,413	9,975	141.66	plus 4.91%	6,413
6,256	7,944	204.59	plus 6.20%	6,256	9,975	12,375	316.55	plus 6.20%	9,975
7,944	14,919	309.25	plus 6.59%	7,944	12,375	16,413	465.35	plus 6.59%	12,375
14,919	—	768.90	plus 6.95%	14,919	16,413	—	731.45	plus 6.95%	16,413

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE Person - Including Head of Household					b. MARRIED Person - Including Surviving Spouse				
<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 \$1,488					Not over \$3,550				
\$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>		
\$ 1,488	2,663	0.00	plus 2.26%	1,488	\$ 3,550	5,150	0.00	plus 2.26%	3,550
2,663	8,638	26.56	plus 3.22%	2,663	5,150	12,825	36.16	plus 3.22%	5,150
8,638	12,513	218.96	plus 4.91%	8,638	12,825	19,950	283.30	plus 4.91%	12,825
12,513	15,888	409.22	plus 6.20%	12,513	19,950	24,750	633.14	plus 6.20%	19,950
15,888	29,838	618.47	plus 6.59%	15,888	24,750	32,825	930.74	plus 6.59%	24,750
29,838	—	1,537.78	plus 6.95%	29,838	32,825	—	1,462.88	plus 6.95%	32,825

TABLE 7 - ANNUAL Payroll Period

a. SINGLE Person - Including Head of Household					b. MARRIED Person - Including Surviving Spouse				
<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 \$ 2,975					Not over \$ 7,100				
\$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>		
\$ 2,975	5,325	0.00	plus 2.26%	2,975	\$ 7,100	10,300	0.00	plus 2.26%	7,100
5,325	17,275	53.11	plus 3.22%	5,325	10,300	25,650	72.32	plus 3.22%	10,300
17,275	25,025	437.90	plus 4.91%	17,275	25,650	39,900	566.59	plus 4.91%	25,650
25,025	31,775	818.43	plus 6.20%	25,025	39,900	49,500	1,266.27	plus 6.20%	39,900
31,775	59,675	1,236.93	plus 6.59%	31,775	49,500	65,650	1,861.47	plus 6.59%	49,500
59,675	—	3,075.54	plus 6.95%	59,675	65,650	—	2,925.76	plus 6.95%	65,650

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person - Including Head of Household					b. MARRIED person - including surviving spouse				
<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 \$ 11					Not over \$ 27				
\$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>		
\$ 11	20	0.00	plus 2.26%	11	\$ 27	40	0.00	plus 2.26%	27
20	66	0.20	plus 3.22%	20	40	99	0.29	plus 3.22%	40
66	96	1.68	plus 4.91%	66	99	153	2.19	plus 4.91%	99
96	122	3.15	plus 6.20%	96	153	190	4.84	plus 6.20%	153
122	230	4.76	plus 6.59%	122	190	253	7.13	plus 6.59%	190
230	—	11.88	plus 6.95%	230	253	—	11.28	plus 6.95%	253

Nebraska Income Tax Withholding*
SINGLE PERSONS—WEEKLY PAYROLL PERIOD
(For wages paid on or after January 1, 2013)

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 must be—												
0	80	0	0	0	0	0	0	0	0	0	0	0
80	90	0.63	0	0	0	0	0	0	0	0	0	0
90	100	0.86	0	0	0	0	0	0	0	0	0	0
100	110	1.12	0	0	0	0	0	0	0	0	0	0
110	120	1.44	0	0	0	0	0	0	0	0	0	0
120	130	1.76	0.71	0	0	0	0	0	0	0	0	0
130	140	2.08	0.94	0	0	0	0	0	0	0	0	0
140	150	2.40	1.23	0	0	0	0	0	0	0	0	0
150	160	2.73	1.55	0.56	0	0	0	0	0	0	0	0
160	170	3.05	1.87	0.79	0	0	0	0	0	0	0	0
170	180	3.37	2.19	1.02	0	0	0	0	0	0	0	0
180	190	3.69	2.52	1.34	0	0	0	0	0	0	0	0
190	200	4.01	2.84	1.66	0.64	0	0	0	0	0	0	0
200	210	4.34	3.16	1.98	0.87	0	0	0	0	0	0	0
210	220	4.66	3.48	2.31	1.13	0	0	0	0	0	0	0
220	230	4.98	3.80	2.63	1.45	0	0	0	0	0	0	0
230	240	5.30	4.13	2.95	1.77	0.72	0	0	0	0	0	0
240	250	5.62	4.45	3.27	2.09	0.95	0	0	0	0	0	0
250	260	5.95	4.77	3.59	2.42	1.24	0	0	0	0	0	0
260	270	6.27	5.09	3.92	2.74	1.56	0.57	0	0	0	0	0
270	280	6.59	5.41	4.24	3.06	1.88	0.80	0	0	0	0	0
280	290	6.91	5.74	4.56	3.38	2.21	1.03	0	0	0	0	0
290	300	7.23	6.06	4.88	3.70	2.53	1.35	0	0	0	0	0
300	310	7.56	6.38	5.20	4.03	2.85	1.67	0.65	0	0	0	0
310	320	7.88	6.70	5.53	4.35	3.17	2.00	0.88	0	0	0	0
320	330	8.20	7.02	5.85	4.67	3.49	2.32	1.14	0	0	0	0
330	340	8.58	7.35	6.17	4.99	3.82	2.64	1.46	0.50	0	0	0
340	350	9.07	7.67	6.49	5.31	4.14	2.96	1.79	0.73	0	0	0
350	360	9.56	7.99	6.81	5.64	4.46	3.28	2.11	0.95	0	0	0
360	370	10.05	8.31	7.14	5.96	4.78	3.61	2.43	1.25	0	0	0
370	380	10.54	8.75	7.46	6.28	5.10	3.93	2.75	1.57	0.58	0	0
380	390	11.03	9.24	7.78	6.60	5.43	4.25	3.07	1.90	0.81	0	0
390	400	11.52	9.73	8.10	6.92	5.75	4.57	3.40	2.22	1.04	0	0
400	410	12.01	10.22	8.42	7.25	6.07	4.89	3.72	2.54	1.36	0	0
410	420	12.51	10.71	8.92	7.57	6.39	5.22	4.04	2.86	1.69	0.66	0
420	430	13.00	11.20	9.41	7.89	6.71	5.54	4.36	3.18	2.01	0.88	0
430	440	13.49	11.69	9.90	8.21	7.04	5.86	4.68	3.51	2.33	1.15	0
440	450	13.98	12.18	10.39	8.60	7.36	6.18	5.01	3.83	2.65	1.48	0.51
450	460	14.47	12.68	10.88	9.09	7.68	6.50	5.33	4.15	2.97	1.80	0.74
460	470	14.96	13.17	11.37	9.58	8.00	6.83	5.65	4.47	3.30	2.12	0.96
470	480	15.45	13.66	11.86	10.07	8.32	7.15	5.97	4.79	3.62	2.44	1.26
480	490	16.00	14.15	12.35	10.56	8.77	7.47	6.29	5.12	3.94	2.76	1.59
490	500	16.62	14.64	12.85	11.05	9.26	7.79	6.62	5.44	4.26	3.09	1.91
500	510	17.24	15.13	13.34	11.54	9.75	8.11	6.94	5.76	4.58	3.41	2.23
510	520	17.86	15.62	13.83	12.03	10.24	8.44	7.26	6.08	4.91	3.73	2.55
520	530	18.48	16.21	14.32	12.52	10.73	8.94	7.58	6.40	5.23	4.05	2.87
530	540	19.10	16.83	14.81	13.01	11.22	9.43	7.90	6.73	5.55	4.37	3.20
540	550	19.72	17.45	15.30	13.51	11.71	9.92	8.23	7.05	5.87	4.70	3.52
550	560	20.34	18.07	15.81	14.00	12.20	10.41	8.61	7.37	6.19	5.02	3.84
560	570	20.96	18.69	16.43	14.49	12.69	10.90	9.11	7.69	6.52	5.34	4.16
570	580	21.58	19.31	17.05	14.98	13.18	11.39	9.60	8.01	6.84	5.66	4.48
580	590	22.20	19.93	17.67	15.47	13.68	11.88	10.09	8.34	7.16	5.98	4.81
590	600	22.82	20.55	18.29	16.02	14.17	12.37	10.58	8.78	7.48	6.31	5.13
600	610	23.44	21.17	18.91	16.64	14.66	12.86	11.07	9.28	7.80	6.63	5.45
610	620	24.07	21.79	19.53	17.26	15.15	13.35	11.56	9.77	8.13	6.95	5.77
620	630	24.73	22.41	20.15	17.88	15.64	13.85	12.05	10.26	8.46	7.27	6.09
630	640	25.39	23.03	20.77	18.50	16.24	14.34	12.54	10.75	8.95	7.59	6.42
640	650	26.05	23.65	21.39	19.12	16.86	14.83	13.03	11.24	9.45	7.92	6.74
650	660	26.71	24.30	22.01	19.74	17.48	15.32	13.52	11.73	9.94	8.24	7.06
660	670	27.37	24.96	22.63	20.36	18.10	15.83	14.02	12.22	10.43	8.63	7.38
670	680	28.03	25.62	23.25	20.98	18.72	16.45	14.51	12.71	10.92	9.12	7.70
680	690	28.69	26.28	23.87	21.60	19.34	17.07	15.00	13.20	11.41	9.62	8.03
690	700	29.35	26.94	24.53	22.22	19.96	17.69	15.49	13.69	11.90	10.11	8.35
700	710	30.00	27.60	25.19	22.84	20.58	18.31	16.05	14.19	12.39	10.60	8.80
710	720	30.66	28.26	25.85	23.46	21.20	18.93	16.67	14.68	12.88	11.09	9.29
720	730	31.32	28.91	26.51	24.10	21.82	19.55	17.29	15.17	13.37	11.58	9.79
730	740	31.98	29.57	27.17	24.76	22.44	20.17	17.91	15.66	13.86	12.07	10.28
740	750	32.64	30.23	27.82	25.42	23.06	20.79	18.53	16.26	14.36	12.56	10.77
750	760	33.30	30.89	28.48	26.08	23.68	21.41	19.15	16.88	14.85	13.05	11.26
760	770	33.96	31.55	29.14	26.73	24.33	22.03	19.77	17.50	15.34	13.54	11.75

Nebraska Income Tax Withholding*
SINGLE PERSONS—WEEKLY PAYROLL PERIOD (continued)
(For wages paid on or after January 1, 2013)

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 must be—										
770	780	34.62	32.21	29.80	27.39	24.99	22.65	20.39	18.12	15.85	14.03	12.24
780	790	35.28	32.87	30.46	28.05	25.64	23.27	21.01	18.74	16.47	14.53	12.73
790	800	35.94	33.53	31.12	28.71	26.30	23.90	21.63	19.36	17.09	15.02	13.22
800	810	36.59	34.19	31.78	29.37	26.96	24.55	22.25	19.98	17.71	15.51	13.71
810	820	37.25	34.85	32.44	30.03	27.62	25.21	22.87	20.60	18.33	16.07	14.20
820	830	37.91	35.50	33.10	30.69	28.28	25.87	23.49	21.22	18.95	16.69	14.70
830	840	38.57	36.16	33.76	31.35	28.94	26.53	24.12	21.84	19.57	17.31	15.19
840	850	39.23	36.82	34.41	32.01	29.60	27.19	24.78	22.46	20.19	17.93	15.68
850	860	39.89	37.48	35.07	32.67	30.26	27.85	25.44	23.08	20.81	18.55	16.28
860	870	40.55	38.14	35.73	33.32	30.92	28.51	26.10	23.70	21.43	19.17	16.90
870	880	41.21	38.80	36.39	33.98	31.58	29.17	26.76	24.35	22.05	19.79	17.52
880	890	41.87	39.46	37.05	34.64	32.23	29.83	27.42	25.01	22.67	20.41	18.14
890	900	42.53	40.12	37.71	35.30	32.89	30.49	28.08	25.67	23.29	21.03	18.76
900	910	43.18	40.78	38.37	35.96	33.55	31.14	28.74	26.33	23.92	21.65	19.38
910	920	43.84	41.44	39.03	36.62	34.21	31.80	29.40	26.99	24.58	22.27	20.00
920	930	44.50	42.09	39.69	37.28	34.87	32.46	30.05	27.65	25.24	22.89	20.62
930	940	45.16	42.75	40.35	37.94	35.53	33.12	30.71	28.31	25.90	23.51	21.24
940	950	45.82	43.41	41.00	38.60	36.19	33.78	31.37	28.96	26.56	24.15	21.86
950	960	46.48	44.07	41.66	39.26	36.85	34.44	32.03	29.62	27.22	24.81	22.48
960	970	47.14	44.73	42.32	39.91	37.51	35.10	32.69	30.28	27.87	25.47	23.10
970	980	47.80	45.39	42.98	40.57	38.17	35.76	33.35	30.94	28.53	26.13	23.72
980	990	48.46	46.05	43.64	41.23	38.82	36.42	34.01	31.60	29.19	26.78	24.38
990	1,000	49.12	46.71	44.30	41.89	39.48	37.08	34.67	32.26	29.85	27.44	25.04
1,000	1,010	49.77	47.37	44.96	42.55	40.14	37.73	35.33	32.92	30.51	28.10	25.69
1,010	1,020	50.43	48.03	45.62	43.21	40.80	38.39	35.99	33.58	31.17	28.76	26.35
1,020	1,030	51.09	48.68	46.28	43.87	41.46	39.05	36.64	34.24	31.83	29.42	27.01
1,030	1,040	51.75	49.34	46.94	44.53	42.12	39.71	37.30	34.90	32.49	30.08	27.67
1,040	1,050	52.41	50.00	47.59	45.19	42.78	40.37	37.96	35.55	33.15	30.74	28.33
1,050	1,060	53.07	50.66	48.25	45.85	43.44	41.03	38.62	36.21	33.81	31.40	28.99
1,060	1,070	53.73	51.32	48.91	46.50	44.10	41.69	39.28	36.87	34.46	32.06	29.65
1,070	1,080	54.39	51.98	49.57	47.16	44.76	42.35	39.94	37.53	35.12	32.72	30.31
1,080	1,090	55.05	52.64	50.23	47.82	45.41	43.01	40.60	38.19	35.78	33.37	30.97
1,090	1,100	55.71	53.30	50.89	48.48	46.07	43.67	41.26	38.85	36.44	34.03	31.63
1,100	1,110	56.36	53.96	51.55	49.14	46.73	44.32	41.92	39.51	37.10	34.69	32.28
1,110	1,120	57.02	54.62	52.21	49.80	47.39	44.98	42.58	40.17	37.76	35.35	32.94
1,120	1,130	57.68	55.27	52.87	50.46	48.05	45.64	43.23	40.83	38.42	36.01	33.60
1,130	1,140	58.34	55.93	53.53	51.12	48.71	46.30	43.89	41.49	39.08	36.67	34.26
1,140	1,150	59.00	56.59	54.18	51.78	49.37	46.96	44.55	42.14	39.74	37.33	34.92
1,150	1,160	59.69	57.25	54.84	52.44	50.03	47.62	45.21	42.80	40.40	37.99	35.58
1,160	1,170	60.38	57.91	55.50	53.09	50.69	48.28	45.87	43.46	41.05	38.65	36.24
1,170	1,180	61.08	58.57	56.16	53.75	51.35	48.94	46.53	44.12	41.71	39.31	36.90
1,180	1,190	61.77	59.23	56.82	54.41	52.00	49.60	47.19	44.78	42.37	39.96	37.56
1,190	1,200	62.47	59.93	57.48	55.07	52.66	50.26	47.85	45.44	43.03	40.62	38.22
1,200	1,210	63.16	60.62	58.14	55.73	53.32	50.91	48.51	46.10	43.69	41.28	38.87
1,210	1,220	63.86	61.32	58.80	56.39	53.98	51.57	49.17	46.76	44.35	41.94	39.53
1,220	1,230	64.55	62.01	59.47	57.05	54.64	52.23	49.82	47.42	45.01	42.60	40.19
1,230	1,240	65.25	62.71	60.17	57.71	55.30	52.89	50.48	48.08	45.67	43.26	40.85
1,240	1,250	65.94	63.40	60.86	58.37	55.96	53.55	51.14	48.73	46.33	43.92	41.51
1,250	1,260	66.64	64.10	61.56	59.03	56.62	54.21	51.80	49.39	46.99	44.58	42.17
1,260	1,270	67.33	64.79	62.25	59.71	57.28	54.87	52.46	50.05	47.64	45.24	42.83
1,270	1,280	68.03	65.49	62.95	60.41	57.94	55.53	53.12	50.71	48.30	45.90	43.49
1,280	1,290	68.72	66.18	63.64	61.10	58.59	56.19	53.78	51.37	48.96	46.55	44.15
1,290	1,300	69.42	66.88	64.34	61.80	59.26	56.85	54.44	52.03	49.62	47.21	44.81
1,300	1,310	70.11	67.57	65.03	62.49	59.95	57.50	55.10	52.69	50.28	47.87	45.46
1,310	1,320	70.81	68.27	65.73	63.19	60.65	58.16	55.76	53.35	50.94	48.53	46.12
1,320	1,330	71.50	68.96	66.42	63.88	61.34	58.82	56.41	54.01	51.60	49.19	46.78
1,330	1,340	72.20	69.66	67.12	64.58	62.04	59.50	57.07	54.67	52.26	49.85	47.44
1,340	1,350	72.89	70.35	67.81	65.27	62.73	60.19	57.73	55.32	52.92	50.51	48.10
1,350	1,360	73.59	71.05	68.51	65.97	63.43	60.89	58.39	55.98	53.58	51.17	48.76
1,360	1,370	74.28	71.74	69.20	66.66	64.12	61.58	59.05	56.64	54.23	51.83	49.42
1,370	1,380	74.98	72.44	69.90	67.36	64.82	62.28	59.74	57.30	54.89	52.49	50.08
1,380	1,390	75.67	73.13	70.59	68.05	65.51	62.97	60.43	57.96	55.55	53.14	50.74
1,390	1,400	76.37	73.83	71.29	68.75	66.21	63.67	61.13	58.62	56.21	53.80	51.40
1,400	1,410	77.06	74.52	71.98	69.44	66.90	64.36	61.82	59.28	56.87	54.46	52.05
1,410	1,420	77.76	75.22	72.68	70.14	67.60	65.06	62.52	59.98	57.53	55.12	52.71
1,420	1,430	78.45	75.91	73.37	70.83	68.29	65.75	63.21	60.67	58.19	55.78	53.37
1,430	1,440	79.15	76.61	74.07	71.53	68.99	66.45	63.91	61.37	58.85	56.44	54.03
1,440	1,450	79.84	77.30	74.76	72.22	69.68	67.14	64.60	62.06	59.53	57.10	54.69
1,450	1,460	80.54	78.00	75.46	72.92	70.38	67.84	65.30	62.76	60.22	57.76	55.35

1,460 and over—Use Table 1a on [page 11](#), and see instructions on [pages 7 and 8](#).

Nebraska Income Tax Withholding*
MARRIED PERSONS — WEEKLY PAYROLL PERIOD
(For wages paid on or after January 1, 2013)

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 must be—												
0	155	0	0	0	0	0	0	0	0	0	0	0
155	165	0.52	0	0	0	0	0	0	0	0	0	0
165	175	0.75	0	0	0	0	0	0	0	0	0	0
175	185	0.97	0	0	0	0	0	0	0	0	0	0
185	195	1.20	0	0	0	0	0	0	0	0	0	0
195	205	1.44	0.60	0	0	0	0	0	0	0	0	0
205	215	1.77	0.82	0	0	0	0	0	0	0	0	0
215	225	2.09	1.05	0	0	0	0	0	0	0	0	0
225	235	2.41	1.28	0	0	0	0	0	0	0	0	0
235	245	2.73	1.56	0.68	0	0	0	0	0	0	0	0
245	255	3.05	1.88	0.90	0	0	0	0	0	0	0	0
255	265	3.38	2.20	1.13	0	0	0	0	0	0	0	0
265	275	3.70	2.52	1.35	0.53	0	0	0	0	0	0	0
275	285	4.02	2.84	1.67	0.75	0	0	0	0	0	0	0
285	295	4.34	3.17	1.99	0.98	0	0	0	0	0	0	0
295	305	4.66	3.49	2.31	1.21	0	0	0	0	0	0	0
305	315	4.99	3.81	2.63	1.46	0.61	0	0	0	0	0	0
315	325	5.31	4.13	2.96	1.78	0.83	0	0	0	0	0	0
325	335	5.63	4.45	3.28	2.10	1.06	0	0	0	0	0	0
335	345	5.95	4.78	3.60	2.42	1.28	0	0	0	0	0	0
345	355	6.27	5.10	3.92	2.74	1.57	0.68	0	0	0	0	0
355	365	6.60	5.42	4.24	3.07	1.89	0.91	0	0	0	0	0
365	375	6.92	5.74	4.57	3.39	2.21	1.14	0	0	0	0	0
375	385	7.24	6.06	4.89	3.71	2.53	1.36	0.54	0	0	0	0
385	395	7.56	6.39	5.21	4.03	2.86	1.68	0.76	0	0	0	0
395	405	7.88	6.71	5.53	4.35	3.18	2.00	0.99	0	0	0	0
405	415	8.21	7.03	5.85	4.68	3.50	2.32	1.21	0	0	0	0
415	425	8.53	7.35	6.18	5.00	3.82	2.65	1.47	0.62	0	0	0
425	435	8.85	7.67	6.50	5.32	4.14	2.97	1.79	0.84	0	0	0
435	445	9.17	8.00	6.82	5.64	4.47	3.29	2.11	1.07	0	0	0
445	455	9.49	8.32	7.14	5.96	4.79	3.61	2.43	1.29	0	0	0
455	465	9.82	8.64	7.46	6.29	5.11	3.93	2.76	1.58	0.69	0	0
465	475	10.14	8.96	7.79	6.61	5.43	4.26	3.08	1.90	0.92	0	0
475	485	10.46	9.28	8.11	6.93	5.75	4.58	3.40	2.22	1.15	0	0
485	495	10.78	9.61	8.43	7.25	6.08	4.90	3.72	2.55	1.37	0.55	0
495	505	11.22	9.93	8.75	7.57	6.40	5.22	4.04	2.87	1.69	0.77	0
505	515	11.71	10.25	9.07	7.90	6.72	5.54	4.37	3.19	2.01	1.00	0
515	525	12.21	10.57	9.40	8.22	7.04	5.87	4.69	3.51	2.34	1.22	0
525	535	12.70	10.90	9.72	8.54	7.36	6.19	5.01	3.83	2.66	1.48	0.62
535	545	13.19	11.39	10.04	8.86	7.69	6.51	5.33	4.16	2.98	1.80	0.85
545	555	13.68	11.88	10.36	9.18	8.01	6.83	5.65	4.48	3.30	2.13	1.08
555	565	14.17	12.38	10.68	9.51	8.33	7.15	5.98	4.80	3.62	2.45	1.30
565	575	14.66	12.87	11.07	9.83	8.65	7.48	6.30	5.12	3.95	2.77	1.59
575	585	15.15	13.36	11.56	10.15	8.97	7.80	6.62	5.44	4.27	3.09	1.91
585	595	15.64	13.85	12.05	10.47	9.30	8.12	6.94	5.77	4.59	3.41	2.24
595	605	16.13	14.34	12.55	10.79	9.62	8.44	7.26	6.09	4.91	3.74	2.56
605	615	16.62	14.83	13.04	11.24	9.94	8.76	7.59	6.41	5.23	4.06	2.88
615	625	17.12	15.32	13.53	11.73	10.26	9.09	7.91	6.73	5.56	4.38	3.20
625	635	17.61	15.81	14.02	12.22	10.58	9.41	8.23	7.05	5.88	4.70	3.52
635	645	18.10	16.30	14.51	12.72	10.92	9.73	8.55	7.38	6.20	5.02	3.85
645	655	18.59	16.79	15.00	13.21	11.41	10.05	8.87	7.70	6.52	5.35	4.17
655	665	19.08	17.29	15.49	13.70	11.90	10.37	9.20	8.02	6.84	5.67	4.49
665	675	19.57	17.78	15.98	14.19	12.39	10.70	9.52	8.34	7.17	5.99	4.81
675	685	20.06	18.27	16.47	14.68	12.89	11.09	9.84	8.66	7.49	6.31	5.13
685	695	20.55	18.76	16.96	15.17	13.38	11.58	10.16	8.99	7.81	6.63	5.46
695	705	21.04	19.25	17.46	15.66	13.87	12.07	10.48	9.31	8.13	6.96	5.78
705	715	21.53	19.74	17.95	16.15	14.36	12.56	10.81	9.63	8.45	7.28	6.10
715	725	22.03	20.23	18.44	16.64	14.85	13.06	11.26	9.95	8.78	7.60	6.42
725	735	22.52	20.72	18.93	17.13	15.34	13.55	11.75	10.27	9.10	7.92	6.74
735	745	23.01	21.21	19.42	17.63	15.83	14.04	12.24	10.60	9.42	8.24	7.07
745	755	23.50	21.70	19.91	18.12	16.32	14.53	12.73	10.94	9.74	8.57	7.39
755	765	23.99	22.20	20.40	18.61	16.81	15.02	13.23	11.43	10.06	8.89	7.71
765	775	24.52	22.69	20.89	19.10	17.30	15.51	13.72	11.92	10.39	9.21	8.03
775	785	25.14	23.18	21.38	19.59	17.80	16.00	14.21	12.41	10.71	9.53	8.35
785	795	25.76	23.67	21.87	20.08	18.29	16.49	14.70	12.90	11.11	9.85	8.68
795	805	26.38	24.16	22.37	20.57	18.78	16.98	15.19	13.39	11.60	10.18	9.00
805	815	27.00	24.73	22.86	21.06	19.27	17.47	15.68	13.89	12.09	10.50	9.32
815	825	27.62	25.35	23.35	21.55	19.76	17.97	16.17	14.38	12.58	10.82	9.64
825	835	28.24	25.97	23.84	22.04	20.25	18.46	16.66	14.87	13.07	11.28	9.96
835	845	28.86	26.59	24.33	22.54	20.74	18.95	17.15	15.36	13.56	11.77	10.29

Nebraska Income Tax Withholding*
MARRIED PERSONS—WEEKLY PAYROLL PERIOD (continued)
(For wages paid on or after January 1, 2013)

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 must be—										
845	855	29.48	27.21	24.95	23.03	21.23	19.44	17.64	15.85	14.06	12.26	10.61
855	865	30.10	27.83	25.57	23.52	21.72	19.93	18.14	16.34	14.55	12.75	10.96
865	875	30.72	28.45	26.19	24.01	22.21	20.42	18.63	16.83	15.04	13.24	11.45
875	885	31.34	29.07	26.81	24.54	22.71	20.91	19.12	17.32	15.53	13.73	11.94
885	895	31.96	29.69	27.43	25.16	23.20	21.40	19.61	17.81	16.02	14.23	12.43
895	905	32.58	30.31	28.05	25.78	23.69	21.89	20.10	18.30	16.51	14.72	12.92
905	915	33.20	30.93	28.67	26.40	24.18	22.38	20.59	18.80	17.00	15.21	13.41
915	925	33.82	31.55	29.29	27.02	24.75	22.88	21.08	19.29	17.49	15.70	13.90
925	935	34.44	32.17	29.91	27.64	25.37	23.37	21.57	19.78	17.98	16.19	14.40
935	945	35.06	32.79	30.53	28.26	25.99	23.86	22.06	20.27	18.47	16.68	14.89
945	955	35.68	33.41	31.15	28.88	26.61	24.35	22.55	20.76	18.97	17.17	15.38
955	965	36.33	34.03	31.77	29.50	27.23	24.97	23.05	21.25	19.46	17.66	15.87
965	975	36.99	34.65	32.39	30.12	27.85	25.59	23.54	21.74	19.95	18.15	16.36
975	985	37.65	35.27	33.01	30.74	28.47	26.21	24.03	22.23	20.44	18.64	16.85
985	995	38.30	35.90	33.63	31.36	29.09	26.83	24.56	22.72	20.93	19.14	17.34
995	1,005	38.96	36.56	34.25	31.98	29.71	27.45	25.18	23.21	21.42	19.63	17.83
1,005	1,015	39.62	37.21	34.87	32.60	30.33	28.07	25.80	23.71	21.91	20.12	18.32
1,015	1,025	40.28	37.87	35.49	33.22	30.95	28.69	26.42	24.20	22.40	20.61	18.81
1,025	1,035	40.94	38.53	36.12	33.84	31.57	29.31	27.04	24.78	22.89	21.10	19.31
1,035	1,045	41.60	39.19	36.78	34.46	32.19	29.93	27.66	25.40	23.38	21.59	19.80
1,045	1,055	42.26	39.85	37.44	35.08	32.81	30.55	28.28	26.02	23.88	22.08	20.29
1,055	1,065	42.92	40.51	38.10	35.70	33.43	31.17	28.90	26.64	24.37	22.57	20.78
1,065	1,075	43.58	41.17	38.76	36.35	34.05	31.79	29.52	27.26	24.99	23.06	21.27
1,075	1,085	44.24	41.83	39.42	37.01	34.67	32.41	30.14	27.88	25.61	23.55	21.76
1,085	1,095	44.89	42.49	40.08	37.67	35.29	33.03	30.76	28.50	26.23	24.05	22.25
1,095	1,105	45.55	43.15	40.74	38.33	35.92	33.65	31.38	29.12	26.85	24.59	22.74
1,105	1,115	46.21	43.80	41.40	38.99	36.58	34.27	32.00	29.74	27.47	25.21	23.23
1,115	1,125	46.87	44.46	42.06	39.65	37.24	34.89	32.62	30.36	28.09	25.83	23.72
1,125	1,135	47.53	45.12	42.71	40.31	37.90	35.51	33.24	30.98	28.71	26.45	24.22
1,135	1,145	48.19	45.78	43.37	40.97	38.56	36.15	33.86	31.60	29.33	27.07	24.80
1,145	1,155	48.85	46.44	44.03	41.62	39.22	36.81	34.48	32.22	29.95	27.69	25.42
1,155	1,165	49.51	47.10	44.69	42.28	39.88	37.47	35.10	32.84	30.57	28.31	26.04
1,165	1,175	50.17	47.76	45.35	42.94	40.53	38.13	35.72	33.46	31.19	28.93	26.66
1,175	1,185	50.83	48.42	46.01	43.60	41.19	38.79	36.38	34.08	31.81	29.55	27.28
1,185	1,195	51.48	49.08	46.67	44.26	41.85	39.44	37.04	34.70	32.43	30.17	27.90
1,195	1,205	52.14	49.74	47.33	44.92	42.51	40.10	37.70	35.32	33.05	30.79	28.52
1,205	1,215	52.80	50.39	47.99	45.58	43.17	40.76	38.35	35.95	33.67	31.41	29.14
1,215	1,225	53.46	51.05	48.65	46.24	43.83	41.42	39.01	36.61	34.29	32.03	29.76
1,225	1,235	54.12	51.71	49.30	46.90	44.49	42.08	39.67	37.26	34.91	32.65	30.38
1,235	1,245	54.78	52.37	49.96	47.56	45.15	42.74	40.33	37.92	35.53	33.27	31.00
1,245	1,255	55.44	53.03	50.62	48.21	45.81	43.40	40.99	38.58	36.17	33.89	31.62
1,255	1,265	56.10	53.69	51.28	48.87	46.47	44.06	41.65	39.24	36.83	34.51	32.24
1,265	1,275	56.78	54.35	51.94	49.53	47.12	44.72	42.31	39.90	37.49	35.13	32.86
1,275	1,285	57.47	55.01	52.60	50.19	47.78	45.38	42.97	40.56	38.15	35.75	33.48
1,285	1,295	58.17	55.67	53.26	50.85	48.44	46.03	43.63	41.22	38.81	36.40	34.10
1,295	1,305	58.86	56.32	53.92	51.51	49.10	46.69	44.29	41.88	39.47	37.06	34.72
1,305	1,315	59.56	57.02	54.58	52.17	49.76	47.35	44.94	42.54	40.13	37.72	35.34
1,315	1,325	60.25	57.71	55.24	52.83	50.42	48.01	45.60	43.20	40.79	38.38	35.97
1,325	1,335	60.95	58.41	55.89	53.49	51.08	48.67	46.26	43.85	41.45	39.04	36.63
1,335	1,345	61.64	59.10	56.56	54.15	51.74	49.33	46.92	44.51	42.11	39.70	37.29
1,345	1,355	62.34	59.80	57.26	54.80	52.40	49.99	47.58	45.17	42.76	40.36	37.95
1,355	1,365	63.03	60.49	57.95	55.46	53.06	50.65	48.24	45.83	43.42	41.02	38.61
1,365	1,375	63.73	61.19	58.65	56.12	53.71	51.31	48.90	46.49	44.08	41.67	39.27
1,375	1,385	64.42	61.88	59.34	56.80	54.37	51.97	49.56	47.15	44.74	42.33	39.93
1,385	1,395	65.12	62.58	60.04	57.50	55.03	52.62	50.22	47.81	45.40	42.99	40.58
1,395	1,405	65.81	63.27	60.73	58.19	55.69	53.28	50.88	48.47	46.06	43.65	41.24
1,405	1,415	66.51	63.97	61.43	58.89	56.35	53.94	51.53	49.13	46.72	44.31	41.90
1,415	1,425	67.20	64.66	62.12	59.58	57.04	54.60	52.19	49.79	47.38	44.97	42.56
1,425	1,435	67.90	65.36	62.82	60.28	57.74	55.26	52.85	50.44	48.04	45.63	43.22
1,435	1,445	68.59	66.05	63.51	60.97	58.43	55.92	53.51	51.10	48.70	46.29	43.88
1,445	1,455	69.29	66.75	64.21	61.67	59.13	56.59	54.17	51.76	49.35	46.95	44.54
1,455	1,465	69.98	67.44	64.90	62.36	59.82	57.28	54.83	52.42	50.01	47.61	45.20
1,465	1,475	70.68	68.14	65.60	63.06	60.52	57.98	55.49	53.08	50.67	48.26	45.86
1,475	1,485	71.37	68.83	66.29	63.75	61.21	58.67	56.15	53.74	51.33	48.92	46.52
1,485	1,495	72.07	69.53	66.99	64.45	61.91	59.37	56.83	54.40	51.99	49.58	47.17
1,495	1,505	72.76	70.22	67.68	65.14	62.60	60.06	57.52	55.06	52.65	50.24	47.83
1,505	1,515	73.46	70.92	68.38	65.84	63.30	60.76	58.22	55.72	53.31	50.90	48.49
1,515	1,525	74.15	71.61	69.07	66.53	63.99	61.45	58.91	56.37	53.97	51.56	49.15
1,525	1,535	74.85	72.31	69.77	67.23	64.69	62.15	59.61	57.07	54.63	52.22	49.81

1,535 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, 2013)

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 must be—												
0	135	0	0	0	0	0	0	0	0	0	0	0
135	145	0.59	0	0	0	0	0	0	0	0	0	0
145	155	0.81	0	0	0	0	0	0	0	0	0	0
155	165	1.04	0	0	0	0	0	0	0	0	0	0
165	175	1.27	0	0	0	0	0	0	0	0	0	0
175	185	1.49	0	0	0	0	0	0	0	0	0	0
185	195	1.72	0	0	0	0	0	0	0	0	0	0
195	205	1.94	0	0	0	0	0	0	0	0	0	0
205	215	2.22	0.52	0	0	0	0	0	0	0	0	0
215	225	2.54	0.74	0	0	0	0	0	0	0	0	0
225	235	2.87	0.97	0	0	0	0	0	0	0	0	0
235	245	3.19	1.20	0	0	0	0	0	0	0	0	0
245	255	3.51	1.42	0	0	0	0	0	0	0	0	0
255	265	3.83	1.65	0	0	0	0	0	0	0	0	0
265	275	4.15	1.87	0	0	0	0	0	0	0	0	0
275	285	4.48	2.12	0	0	0	0	0	0	0	0	0
285	295	4.80	2.44	0.67	0	0	0	0	0	0	0	0
295	305	5.12	2.77	0.90	0	0	0	0	0	0	0	0
305	315	5.44	3.09	1.13	0	0	0	0	0	0	0	0
315	325	5.76	3.41	1.35	0	0	0	0	0	0	0	0
325	335	6.09	3.73	1.58	0	0	0	0	0	0	0	0
335	345	6.41	4.05	1.80	0	0	0	0	0	0	0	0
345	355	6.73	4.38	2.03	0	0	0	0	0	0	0	0
355	365	7.05	4.70	2.34	0.60	0	0	0	0	0	0	0
365	375	7.37	5.02	2.67	0.83	0	0	0	0	0	0	0
375	385	7.70	5.34	2.99	1.06	0	0	0	0	0	0	0
385	395	8.02	5.66	3.31	1.28	0	0	0	0	0	0	0
395	405	8.34	5.99	3.63	1.51	0	0	0	0	0	0	0
405	415	8.66	6.31	3.95	1.73	0	0	0	0	0	0	0
415	425	8.98	6.63	4.28	1.96	0	0	0	0	0	0	0
425	435	9.31	6.95	4.60	2.25	0.54	0	0	0	0	0	0
435	445	9.63	7.27	4.92	2.57	0.76	0	0	0	0	0	0
445	455	9.95	7.60	5.24	2.89	0.99	0	0	0	0	0	0
455	465	10.27	7.92	5.56	3.21	1.21	0	0	0	0	0	0
465	475	10.59	8.24	5.89	3.53	1.44	0	0	0	0	0	0
475	485	10.92	8.56	6.21	3.86	1.67	0	0	0	0	0	0
485	495	11.24	8.88	6.53	4.18	1.89	0	0	0	0	0	0
495	505	11.56	9.21	6.85	4.50	2.15	0	0	0	0	0	0
505	515	11.88	9.53	7.17	4.82	2.47	0.69	0	0	0	0	0
515	525	12.20	9.85	7.50	5.14	2.79	0.92	0	0	0	0	0
525	535	12.53	10.17	7.82	5.47	3.11	1.14	0	0	0	0	0
535	545	12.85	10.49	8.14	5.79	3.43	1.37	0	0	0	0	0
545	555	13.17	10.82	8.46	6.11	3.76	1.60	0	0	0	0	0
555	565	13.49	11.14	8.78	6.43	4.08	1.82	0	0	0	0	0
565	575	13.81	11.46	9.11	6.75	4.40	2.05	0	0	0	0	0
575	585	14.14	11.78	9.43	7.08	4.72	2.37	0.62	0	0	0	0
585	595	14.46	12.10	9.75	7.40	5.04	2.69	0.85	0	0	0	0
595	605	14.78	12.43	10.07	7.72	5.37	3.01	1.07	0	0	0	0
605	615	15.10	12.75	10.39	8.04	5.69	3.34	1.30	0	0	0	0
615	625	15.42	13.07	10.72	8.36	6.01	3.66	1.53	0	0	0	0
625	635	15.75	13.39	11.04	8.69	6.33	3.98	1.75	0	0	0	0
635	645	16.07	13.71	11.36	9.01	6.65	4.30	1.98	0	0	0	0
645	655	16.39	14.04	11.68	9.33	6.98	4.62	2.27	0.55	0	0	0
655	665	16.71	14.36	12.00	9.65	7.30	4.95	2.59	0.78	0	0	0
665	675	17.13	14.68	12.33	9.97	7.62	5.27	2.91	1.00	0	0	0
675	685	17.63	15.00	12.65	10.30	7.94	5.59	3.24	1.23	0	0	0
685	695	18.12	15.32	12.97	10.62	8.26	5.91	3.56	1.46	0	0	0
695	705	18.61	15.65	13.29	10.94	8.59	6.23	3.88	1.68	0	0	0
705	715	19.10	15.97	13.61	11.26	8.91	6.56	4.20	1.91	0	0	0
715	725	19.59	16.29	13.94	11.58	9.23	6.88	4.52	2.17	0	0	0
725	735	20.08	16.61	14.26	11.91	9.55	7.20	4.85	2.49	0.71	0	0
735	745	20.57	16.98	14.58	12.23	9.87	7.52	5.17	2.81	0.93	0	0
745	755	21.06	17.47	14.90	12.55	10.20	7.84	5.49	3.14	1.16	0	0
755	765	21.55	17.97	15.22	12.87	10.52	8.17	5.81	3.46	1.39	0	0
765	775	22.04	18.46	15.55	13.19	10.84	8.49	6.13	3.78	1.61	0	0
775	785	22.54	18.95	15.87	13.52	11.16	8.81	6.46	4.10	1.84	0	0
785	795	23.03	19.44	16.19	13.84	11.48	9.13	6.78	4.42	2.07	0	0
795	805	23.52	19.93	16.51	14.16	11.81	9.45	7.10	4.75	2.39	0.64	0
805	815	24.01	20.42	16.83	14.48	12.13	9.78	7.42	5.07	2.72	0.87	0
815	825	24.50	20.91	17.32	14.80	12.45	10.10	7.74	5.39	3.04	1.09	0

Nebraska Income Tax Withholding*
SINGLE PERSONS — BIWEEKLY PAYROLL PERIOD (continued)
(For wages paid on or after January 1, 2013)

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 must be —												
825	835	24.99	21.40	17.81	15.13	12.77	10.42	8.07	5.71	3.36	1.32	0
835	845	25.48	21.89	18.31	15.45	13.09	10.74	8.39	6.03	3.68	1.54	0
845	855	25.97	22.38	18.80	15.77	13.42	11.06	8.71	6.36	4.00	1.77	0
855	865	26.46	22.88	19.29	16.09	13.74	11.39	9.03	6.68	4.33	2.00	0
865	875	26.95	23.37	19.78	16.41	14.06	11.71	9.35	7.00	4.65	2.29	0.57
875	885	27.45	23.86	20.27	16.74	14.38	12.03	9.68	7.32	4.97	2.62	0.80
885	895	27.94	24.35	20.76	17.17	14.70	12.35	10.00	7.64	5.29	2.94	1.02
895	905	28.43	24.84	21.25	17.66	15.03	12.67	10.32	7.97	5.61	3.26	1.25
905	915	28.92	25.33	21.74	18.15	15.35	13.00	10.64	8.29	5.94	3.58	1.47
915	925	29.41	25.82	22.23	18.64	15.67	13.32	10.96	8.61	6.26	3.90	1.70
925	935	29.90	26.31	22.72	19.14	15.99	13.64	11.29	8.93	6.58	4.23	1.93
935	945	30.39	26.80	23.22	19.63	16.31	13.96	11.61	9.25	6.90	4.55	2.20
945	955	30.88	27.29	23.71	20.12	16.64	14.28	11.93	9.58	7.22	4.87	2.52
955	965	31.37	27.79	24.20	20.61	17.02	14.61	12.25	9.90	7.55	5.19	2.84
965	975	31.95	28.28	24.69	21.10	17.51	14.93	12.57	10.22	7.87	5.51	3.16
975	985	32.57	28.77	25.18	21.59	18.00	15.25	12.90	10.54	8.19	5.84	3.48
985	995	33.19	29.26	25.67	22.08	18.49	15.57	13.22	10.86	8.51	6.16	3.81
995	1,005	33.81	29.75	26.16	22.57	18.98	15.89	13.54	11.19	8.83	6.48	4.13
1,005	1,015	34.43	30.24	26.65	23.06	19.48	16.22	13.86	11.51	9.16	6.80	4.45
1,015	1,025	35.05	30.73	27.14	23.55	19.97	16.54	14.18	11.83	9.48	7.12	4.77
1,025	1,035	35.67	31.22	27.63	24.05	20.46	16.87	14.51	12.15	9.80	7.45	5.09
1,035	1,045	36.29	31.76	28.13	24.54	20.95	17.36	14.83	12.47	10.12	7.77	5.42
1,045	1,055	36.91	32.38	28.62	25.03	21.44	17.85	15.15	12.80	10.44	8.09	5.74
1,055	1,065	37.53	33.00	29.11	25.52	21.93	18.34	15.47	13.12	10.77	8.41	6.06
1,065	1,075	38.15	33.62	29.60	26.01	22.42	18.83	15.79	13.44	11.09	8.73	6.38
1,075	1,085	38.77	34.24	30.09	26.50	22.91	19.32	16.12	13.76	11.41	9.06	6.70
1,085	1,095	39.39	34.86	30.58	26.99	23.40	19.82	16.44	14.08	11.73	9.38	7.03
1,095	1,105	40.01	35.48	31.07	27.48	23.89	20.31	16.76	14.41	12.05	9.70	7.35
1,105	1,115	40.63	36.10	31.57	27.97	24.39	20.80	17.21	14.73	12.38	10.02	7.67
1,115	1,125	41.25	36.72	32.19	28.46	24.88	21.29	17.70	15.05	12.70	10.34	7.99
1,125	1,135	41.87	37.34	32.81	28.96	25.37	21.78	18.19	15.37	13.02	10.67	8.31
1,135	1,145	42.49	37.96	33.43	29.45	25.86	22.27	18.68	15.69	13.34	10.99	8.64
1,145	1,155	43.11	38.58	34.05	29.94	26.35	22.76	19.17	16.02	13.66	11.31	8.96
1,155	1,165	43.73	39.20	34.67	30.43	26.84	23.25	19.66	16.34	13.99	11.63	9.28
1,165	1,175	44.35	39.82	35.29	30.92	27.33	23.74	20.16	16.66	14.31	11.95	9.60
1,175	1,185	44.97	40.44	35.91	31.41	27.82	24.23	20.65	17.06	14.63	12.28	9.92
1,185	1,195	45.59	41.06	36.53	32.00	28.31	24.73	21.14	17.55	14.95	12.60	10.25
1,195	1,205	46.21	41.68	37.15	32.62	28.80	25.22	21.63	18.04	15.27	12.92	10.57
1,205	1,215	46.83	42.30	37.77	33.24	29.30	25.71	22.12	18.53	15.60	13.24	10.89
1,215	1,225	47.45	42.92	38.39	33.86	29.79	26.20	22.61	19.02	15.92	13.56	11.21
1,225	1,235	48.11	43.54	39.01	34.48	30.28	26.69	23.10	19.51	16.24	13.89	11.53
1,235	1,245	48.77	44.16	39.63	35.10	30.77	27.18	23.59	20.00	16.56	14.21	11.86
1,245	1,255	49.43	44.78	40.25	35.72	31.26	27.67	24.08	20.50	16.91	14.53	12.18
1,255	1,265	50.08	45.40	40.87	36.34	31.81	28.16	24.57	20.99	17.40	14.85	12.50
1,265	1,275	50.74	46.02	41.49	36.96	32.43	28.65	25.07	21.48	17.89	15.17	12.82
1,275	1,285	51.40	46.64	42.11	37.58	33.05	29.14	25.56	21.97	18.38	15.50	13.14
1,285	1,295	52.06	47.26	42.73	38.20	33.67	29.64	26.05	22.46	18.87	15.82	13.47
1,295	1,305	52.72	47.90	43.35	38.82	34.29	30.13	26.54	22.95	19.36	16.14	13.79
1,305	1,315	53.38	48.56	43.97	39.44	34.91	30.62	27.03	23.44	19.85	16.46	14.11
1,315	1,325	54.04	49.22	44.59	40.06	35.53	31.11	27.52	23.93	20.34	16.78	14.43
1,325	1,335	54.70	49.88	45.21	40.68	36.15	31.62	28.01	24.42	20.83	17.25	14.75
1,335	1,345	55.36	50.54	45.83	41.30	36.77	32.24	28.50	24.91	21.33	17.74	15.08
1,345	1,355	56.02	51.20	46.45	41.92	37.39	32.86	28.99	25.41	21.82	18.23	15.40
1,355	1,365	56.67	51.86	47.07	42.54	38.01	33.48	29.48	25.90	22.31	18.72	15.72
1,365	1,375	57.33	52.52	47.70	43.16	38.63	34.10	29.98	26.39	22.80	19.21	16.04
1,375	1,385	57.99	53.18	48.36	43.78	39.25	34.72	30.47	26.88	23.29	19.70	16.36
1,385	1,395	58.65	53.84	49.02	44.40	39.87	35.34	30.96	27.37	23.78	20.19	16.69
1,395	1,405	59.31	54.49	49.68	45.02	40.49	35.96	31.45	27.86	24.27	20.68	17.10
1,405	1,415	59.97	55.15	50.34	45.64	41.11	36.58	32.05	28.35	24.76	21.17	17.59
1,415	1,425	60.63	55.81	51.00	46.26	41.73	37.20	32.67	28.84	25.25	21.67	18.08
1,425	1,435	61.29	56.47	51.66	46.88	42.35	37.82	33.29	29.33	25.74	22.16	18.57
1,435	1,445	61.95	57.13	52.31	47.50	42.97	38.44	33.91	29.82	26.24	22.65	19.06
1,445	1,455	62.61	57.79	52.97	48.16	43.59	39.06	34.53	30.32	26.73	23.14	19.55
1,455	1,465	63.26	58.45	53.63	48.82	44.21	39.68	35.15	30.81	27.22	23.63	20.04
1,465	1,475	63.92	59.11	54.29	49.48	44.83	40.30	35.77	31.30	27.71	24.12	20.53
1,475	1,485	64.58	59.77	54.95	50.13	45.45	40.92	36.39	31.86	28.20	24.61	21.02
1,485	1,495	65.24	60.43	55.61	50.79	46.07	41.54	37.01	32.48	28.69	25.10	21.51
1,495	1,505	65.90	61.08	56.27	51.45	46.69	42.16	37.63	33.10	29.18	25.59	22.01
1,505	1,515	66.56	61.74	56.93	52.11	47.31	42.78	38.25	33.72	29.67	26.08	22.50

1,515 and over— Use Table 2a on [page 11](#), and see instructions on pages [7](#) and [8](#).

Nebraska Income Tax Withholding*
MARRIED PERSONS—BIWEEKLY PAYROLL PERIOD
(For wages paid on or after January 1, 2013)

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 must be—												
0	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0.84	0	0	0	0	0	0	0	0	0	0
320	340	1.29	0	0	0	0	0	0	0	0	0	0
340	360	1.74	0	0	0	0	0	0	0	0	0	0
360	380	2.19	0.54	0	0	0	0	0	0	0	0	0
380	400	2.64	0.99	0	0	0	0	0	0	0	0	0
400	420	3.23	1.44	0	0	0	0	0	0	0	0	0
420	440	3.87	1.90	0	0	0	0	0	0	0	0	0
440	460	4.52	2.35	0.70	0	0	0	0	0	0	0	0
460	480	5.16	2.81	1.15	0	0	0	0	0	0	0	0
480	500	5.81	3.45	1.60	0	0	0	0	0	0	0	0
500	520	6.45	4.10	2.05	0	0	0	0	0	0	0	0
520	540	7.09	4.74	2.50	0.85	0	0	0	0	0	0	0
540	560	7.74	5.39	3.03	1.31	0	0	0	0	0	0	0
560	580	8.38	6.03	3.68	1.76	0	0	0	0	0	0	0
580	600	9.03	6.67	4.32	2.21	0.56	0	0	0	0	0	0
600	620	9.67	7.32	4.96	2.66	1.01	0	0	0	0	0	0
620	640	10.31	7.96	5.61	3.26	1.46	0	0	0	0	0	0
640	660	10.96	8.61	6.25	3.90	1.91	0	0	0	0	0	0
660	680	11.60	9.25	6.90	4.54	2.37	0.71	0	0	0	0	0
680	700	12.25	9.89	7.54	5.19	2.83	1.17	0	0	0	0	0
700	720	12.89	10.54	8.18	5.83	3.48	1.62	0	0	0	0	0
720	740	13.53	11.18	8.83	6.48	4.12	2.07	0	0	0	0	0
740	760	14.18	11.83	9.47	7.12	4.77	2.52	0.87	0	0	0	0
760	780	14.82	12.47	10.12	7.76	5.41	3.06	1.32	0	0	0	0
780	800	15.47	13.11	10.76	8.41	6.05	3.70	1.77	0	0	0	0
800	820	16.11	13.76	11.40	9.05	6.70	4.34	2.23	0.57	0	0	0
820	840	16.75	14.40	12.05	9.70	7.34	4.99	2.68	1.03	0	0	0
840	860	17.40	15.05	12.69	10.34	7.99	5.63	3.28	1.48	0	0	0
860	880	18.04	15.69	13.34	10.98	8.63	6.28	3.92	1.93	0	0	0
880	900	18.69	16.33	13.98	11.63	9.27	6.92	4.57	2.38	0.73	0	0
900	920	19.33	16.98	14.62	12.27	9.92	7.56	5.21	2.86	1.18	0	0
920	940	19.97	17.62	15.27	12.92	10.56	8.21	5.86	3.50	1.64	0	0
940	960	20.62	18.27	15.91	13.56	11.21	8.85	6.50	4.15	2.09	0	0
960	980	21.26	18.91	16.56	14.20	11.85	9.50	7.14	4.79	2.54	0.89	0
980	1,000	21.96	19.55	17.20	14.85	12.49	10.14	7.79	5.43	3.08	1.34	0
1,000	1,020	22.94	20.20	17.84	15.49	13.14	10.78	8.43	6.08	3.73	1.79	0
1,020	1,040	23.92	20.84	18.49	16.14	13.78	11.43	9.08	6.72	4.37	2.24	0.59
1,040	1,060	24.90	21.49	19.13	16.78	14.43	12.07	9.72	7.37	5.01	2.70	1.04
1,060	1,080	25.89	22.30	19.78	17.42	15.07	12.72	10.36	8.01	5.66	3.30	1.50
1,080	1,100	26.87	23.28	20.42	18.07	15.71	13.36	11.01	8.65	6.30	3.95	1.95
1,100	1,120	27.85	24.26	21.06	18.71	16.36	14.00	11.65	9.30	6.95	4.59	2.40
1,120	1,140	28.83	25.24	21.71	19.36	17.00	14.65	12.30	9.94	7.59	5.24	2.88
1,140	1,160	29.81	26.23	22.64	20.00	17.65	15.29	12.94	10.59	8.23	5.88	3.53
1,160	1,180	30.80	27.21	23.62	20.64	18.29	15.94	13.58	11.23	8.88	6.52	4.17
1,180	1,200	31.78	28.19	24.60	21.29	18.93	16.58	14.23	11.87	9.52	7.17	4.82
1,200	1,220	32.76	29.17	25.58	21.99	19.58	17.22	14.87	12.52	10.17	7.81	5.46
1,220	1,240	33.74	30.15	26.56	22.98	20.22	17.87	15.52	13.16	10.81	8.46	6.10
1,240	1,260	34.72	31.14	27.55	23.96	20.87	18.51	16.16	13.81	11.45	9.10	6.75
1,260	1,280	35.71	32.12	28.53	24.94	21.51	19.16	16.80	14.45	12.10	9.74	7.39
1,280	1,300	36.69	33.10	29.51	25.92	22.33	19.80	17.45	15.09	12.74	10.39	8.04
1,300	1,320	37.67	34.08	30.49	26.90	23.32	20.44	18.09	15.74	13.39	11.03	8.68
1,320	1,340	38.65	35.06	31.47	27.89	24.30	21.09	18.74	16.38	14.03	11.68	9.32
1,340	1,360	39.63	36.05	32.46	28.87	25.28	21.73	19.38	17.03	14.67	12.32	9.97
1,360	1,380	40.62	37.03	33.44	29.85	26.26	22.67	20.02	17.67	15.32	12.96	10.61
1,380	1,400	41.60	38.01	34.42	30.83	27.24	23.66	20.67	18.31	15.96	13.61	11.26
1,400	1,420	42.58	38.99	35.40	31.81	28.23	24.64	21.31	18.96	16.61	14.25	11.90
1,420	1,440	43.56	39.97	36.38	32.80	29.21	25.62	22.03	19.60	17.25	14.90	12.54
1,440	1,460	44.54	40.96	37.37	33.78	30.19	26.60	23.01	20.25	17.89	15.54	13.19
1,460	1,480	45.53	41.94	38.35	34.76	31.17	27.58	24.00	20.89	18.54	16.18	13.83
1,480	1,500	46.51	42.92	39.33	35.74	32.15	28.57	24.98	21.53	19.18	16.83	14.48
1,500	1,520	47.49	43.90	40.31	36.72	33.14	29.55	25.96	22.37	19.83	17.47	15.12
1,520	1,540	48.47	44.88	41.29	37.71	34.12	30.53	26.94	23.35	20.47	18.12	15.76
1,540	1,560	49.65	45.87	42.28	38.69	35.10	31.51	27.92	24.34	21.11	18.76	16.41
1,560	1,580	50.89	46.85	43.26	39.67	36.08	32.49	28.91	25.32	21.76	19.40	17.05
1,580	1,600	52.13	47.83	44.24	40.65	37.06	33.48	29.89	26.30	22.71	20.05	17.70
1,600	1,620	53.37	48.84	45.22	41.63	38.05	34.46	30.87	27.28	23.69	20.69	18.34
1,620	1,640	54.61	50.08	46.20	42.62	39.03	35.44	31.85	28.26	24.68	21.34	18.98
1,640	1,660	55.85	51.32	47.19	43.60	40.01	36.42	32.83	29.25	25.66	22.07	19.63
1,660	1,680	57.09	52.56	48.17	44.58	40.99	37.40	33.82	30.23	26.64	23.05	20.27

Nebraska Income Tax Withholding*
MARRIED PERSONS — BIWEEKLY PAYROLL PERIOD (continued)
(For wages paid on or after January 1, 2013)

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 must be—										
1,680	1,700	58.33	53.80	49.27	45.56	41.97	38.39	34.80	31.21	27.62	24.03	20.92
1,700	1,720	59.57	55.04	50.51	46.54	42.96	39.37	35.78	32.19	28.60	25.02	21.56
1,720	1,740	60.81	56.28	51.75	47.53	43.94	40.35	36.76	33.17	29.59	26.00	22.41
1,740	1,760	62.05	57.52	52.99	48.51	44.92	41.33	37.74	34.16	30.57	26.98	23.39
1,760	1,780	63.29	58.76	54.23	49.70	45.90	42.31	38.73	35.14	31.55	27.96	24.37
1,780	1,800	64.53	60.00	55.47	50.94	46.88	43.30	39.71	36.12	32.53	28.94	25.36
1,800	1,820	65.77	61.24	56.71	52.18	47.87	44.28	40.69	37.10	33.51	29.93	26.34
1,820	1,840	67.01	62.48	57.95	53.42	48.89	45.26	41.67	38.08	34.50	30.91	27.32
1,840	1,860	68.25	63.72	59.19	54.66	50.13	46.24	42.65	39.07	35.48	31.89	28.30
1,860	1,880	69.49	64.96	60.43	55.90	51.37	47.22	43.64	40.05	36.46	32.87	29.28
1,880	1,900	70.73	66.20	61.67	57.14	52.61	48.21	44.62	41.03	37.44	33.85	30.27
1,900	1,920	72.00	67.44	62.91	58.38	53.85	49.32	45.60	42.01	38.42	34.84	31.25
1,920	1,940	73.31	68.68	64.15	59.62	55.09	50.56	46.58	42.99	39.41	35.82	32.23
1,940	1,960	74.63	69.92	65.39	60.86	56.33	51.80	47.56	43.98	40.39	36.80	33.21
1,960	1,980	75.95	71.16	66.63	62.10	57.57	53.04	48.55	44.96	41.37	37.78	34.19
1,980	2,000	77.27	72.45	67.87	63.34	58.81	54.28	49.74	45.94	42.35	38.76	35.18
2,000	2,020	78.59	73.77	69.11	64.58	60.05	55.52	50.98	46.92	43.33	39.75	36.16
2,020	2,040	79.90	75.09	70.35	65.82	61.29	56.76	52.22	47.90	44.32	40.73	37.14
2,040	2,060	81.22	76.41	71.59	67.06	62.53	58.00	53.46	48.93	45.30	41.71	38.12
2,060	2,080	82.54	77.72	72.91	68.30	63.77	59.24	54.70	50.17	46.28	42.69	39.10
2,080	2,100	83.86	79.04	74.23	69.54	65.01	60.48	55.94	51.41	47.26	43.67	40.09
2,100	2,120	85.18	80.36	75.54	70.78	66.25	61.72	57.18	52.65	48.24	44.66	41.07
2,120	2,140	86.49	81.68	76.86	72.05	67.49	62.96	58.42	53.89	49.36	45.64	42.05
2,140	2,160	87.81	83.00	78.18	73.36	68.73	64.20	59.66	55.13	50.60	46.62	43.03
2,160	2,180	89.13	84.31	79.50	74.68	69.97	65.44	60.90	56.37	51.84	47.60	44.01
2,180	2,200	90.45	85.63	80.82	76.00	71.21	66.68	62.14	57.61	53.08	48.58	45.00
2,200	2,220	91.77	86.95	82.13	77.32	72.50	67.92	63.38	58.85	54.32	49.79	45.98
2,220	2,240	93.08	88.27	83.45	78.64	73.82	69.16	64.62	60.09	55.56	51.03	46.96
2,240	2,260	94.40	89.59	84.77	79.95	75.14	70.40	65.86	61.33	56.80	52.27	47.94
2,260	2,280	95.72	90.90	86.09	81.27	76.46	71.64	67.10	62.57	58.04	53.51	48.98
2,280	2,300	97.04	92.22	87.41	82.59	77.77	72.96	68.34	63.81	59.28	54.75	50.22
2,300	2,320	98.36	93.54	88.72	83.91	79.09	74.28	69.58	65.05	60.52	55.99	51.46
2,320	2,340	99.67	94.86	90.04	85.23	80.41	75.59	70.82	66.29	61.76	57.23	52.70
2,340	2,360	100.99	96.18	91.36	86.54	81.73	76.91	72.10	67.53	63.00	58.47	53.94
2,360	2,380	102.31	97.49	92.68	87.86	83.05	78.23	73.41	68.77	64.24	59.71	55.18
2,380	2,400	103.63	98.81	94.00	89.18	84.36	79.55	74.73	70.01	65.48	60.95	56.42
2,400	2,420	104.95	100.13	95.31	90.50	85.68	80.87	76.05	71.25	66.72	62.19	57.66
2,420	2,440	106.26	101.45	96.63	91.82	87.00	82.18	77.37	72.55	67.96	63.43	58.90
2,440	2,460	107.58	102.77	97.95	93.13	88.32	83.50	78.69	73.87	69.20	64.67	60.14
2,460	2,480	108.90	104.08	99.27	94.45	89.64	84.82	80.00	75.19	70.44	65.91	61.38
2,480	2,500	110.22	105.40	100.59	95.77	90.95	86.14	81.32	76.51	71.69	67.15	62.62
2,500	2,520	111.54	106.72	101.90	97.09	92.27	87.46	82.64	77.82	73.01	68.39	63.86
2,520	2,540	112.87	108.04	103.22	98.41	93.59	88.77	83.96	79.14	74.33	69.63	65.10
2,540	2,560	114.26	109.36	104.54	99.72	94.91	90.09	85.28	80.46	75.64	70.87	66.34
2,560	2,580	115.65	110.67	105.86	101.04	96.23	91.41	86.59	81.78	76.96	72.15	67.58
2,580	2,600	117.04	111.99	107.18	102.36	97.54	92.73	87.91	83.10	78.28	73.46	68.82
2,600	2,620	118.43	113.35	108.49	103.68	98.86	94.05	89.23	84.41	79.60	74.78	70.06
2,620	2,640	119.82	114.74	109.81	105.00	100.18	95.36	90.55	85.73	80.92	76.10	71.30
2,640	2,660	121.21	116.13	111.13	106.31	101.50	96.68	91.87	87.05	82.23	77.42	72.60
2,660	2,680	122.60	117.52	112.45	107.63	102.82	98.00	93.18	88.37	83.55	78.74	73.92
2,680	2,700	123.99	118.91	113.83	108.95	104.13	99.32	94.50	89.69	84.87	80.05	75.24
2,700	2,720	125.38	120.30	115.22	110.27	105.45	100.64	95.82	91.00	86.19	81.37	76.56
2,720	2,740	126.77	121.69	116.61	111.59	106.77	101.95	97.14	92.32	87.51	82.69	77.87
2,740	2,760	128.16	123.08	118.00	112.92	108.09	103.27	98.46	93.64	88.82	84.01	79.19
2,760	2,780	129.55	124.47	119.39	114.31	109.41	104.59	99.77	94.96	90.14	85.33	80.51
2,780	2,800	130.94	125.86	120.78	115.70	110.72	105.91	101.09	96.28	91.46	86.64	81.83
2,800	2,820	132.33	127.25	122.17	117.09	112.04	107.23	102.41	97.59	92.78	87.96	83.15
2,820	2,840	133.72	128.64	123.56	118.48	113.40	108.54	103.73	98.91	94.10	89.28	84.46
2,840	2,860	135.11	130.03	124.95	119.87	114.79	109.86	105.05	100.23	95.41	90.60	85.78
2,860	2,880	136.50	131.42	126.34	121.26	116.18	111.18	106.36	101.55	96.73	91.92	87.10
2,880	2,900	137.89	132.81	127.73	122.65	117.57	112.50	107.68	102.87	98.05	93.23	88.42
2,900	2,920	139.28	134.20	129.12	124.04	118.96	113.88	109.00	104.18	99.37	94.55	89.74
2,920	2,940	140.67	135.59	130.51	125.43	120.35	115.27	110.32	105.50	100.69	95.87	91.05
2,940	2,960	142.06	136.98	131.90	126.82	121.74	116.66	111.64	106.82	102.00	97.19	92.37
2,960	2,980	143.45	138.37	133.29	128.21	123.13	118.05	112.97	108.14	103.32	98.51	93.69
2,980	3,000	144.84	139.76	134.68	129.60	124.52	119.44	114.36	109.46	104.64	99.82	95.01
3,000	3,020	146.23	141.15	136.07	130.99	125.91	120.83	115.75	110.77	105.96	101.14	96.33
3,020	3,040	147.62	142.54	137.46	132.38	127.30	122.22	117.14	112.09	107.28	102.46	97.64
3,040	3,060	149.01	143.93	138.85	133.77	128.69	123.61	118.53	113.45	108.59	103.78	98.96

3,060 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 Income Tax Withholding*
SINGLE PERSONS—SEMIMONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2013)

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 must be—												
0	150	0	0	0	0	0	0	0	0	0	0	0
150	160	0.70	0	0	0	0	0	0	0	0	0	0
160	170	0.93	0	0	0	0	0	0	0	0	0	0
170	180	1.15	0	0	0	0	0	0	0	0	0	0
180	190	1.38	0	0	0	0	0	0	0	0	0	0
190	200	1.60	0	0	0	0	0	0	0	0	0	0
200	210	1.83	0	0	0	0	0	0	0	0	0	0
210	220	2.06	0	0	0	0	0	0	0	0	0	0
220	230	2.31	0	0	0	0	0	0	0	0	0	0
230	240	2.63	0.72	0	0	0	0	0	0	0	0	0
240	250	2.95	0.95	0	0	0	0	0	0	0	0	0
250	260	3.27	1.17	0	0	0	0	0	0	0	0	0
260	270	3.59	1.40	0	0	0	0	0	0	0	0	0
270	280	3.92	1.62	0	0	0	0	0	0	0	0	0
280	290	4.24	1.85	0	0	0	0	0	0	0	0	0
290	300	4.56	2.08	0	0	0	0	0	0	0	0	0
300	310	4.88	2.33	0.51	0	0	0	0	0	0	0	0
310	320	5.20	2.66	0.74	0	0	0	0	0	0	0	0
320	330	5.53	2.98	0.96	0	0	0	0	0	0	0	0
330	340	5.85	3.30	1.19	0	0	0	0	0	0	0	0
340	350	6.17	3.62	1.42	0	0	0	0	0	0	0	0
350	360	6.49	3.94	1.64	0	0	0	0	0	0	0	0
360	370	6.81	4.27	1.87	0	0	0	0	0	0	0	0
370	380	7.14	4.59	2.09	0	0	0	0	0	0	0	0
380	390	7.46	4.91	2.36	0.53	0	0	0	0	0	0	0
390	400	7.78	5.23	2.68	0.76	0	0	0	0	0	0	0
400	410	8.10	5.55	3.00	0.98	0	0	0	0	0	0	0
410	420	8.42	5.88	3.33	1.21	0	0	0	0	0	0	0
420	430	8.75	6.20	3.65	1.43	0	0	0	0	0	0	0
430	440	9.07	6.52	3.97	1.66	0	0	0	0	0	0	0
440	450	9.39	6.84	4.29	1.89	0	0	0	0	0	0	0
450	460	9.71	7.16	4.61	2.11	0	0	0	0	0	0	0
460	470	10.03	7.49	4.94	2.39	0.55	0	0	0	0	0	0
470	480	10.36	7.81	5.26	2.71	0.78	0	0	0	0	0	0
480	490	10.68	8.13	5.58	3.03	1.00	0	0	0	0	0	0
490	500	11.00	8.45	5.90	3.35	1.23	0	0	0	0	0	0
500	510	11.32	8.77	6.22	3.67	1.45	0	0	0	0	0	0
510	520	11.64	9.10	6.55	4.00	1.68	0	0	0	0	0	0
520	530	11.97	9.42	6.87	4.32	1.91	0	0	0	0	0	0
530	540	12.29	9.74	7.19	4.64	2.13	0	0	0	0	0	0
540	550	12.61	10.06	7.51	4.96	2.41	0.57	0	0	0	0	0
550	560	12.93	10.38	7.83	5.28	2.74	0.79	0	0	0	0	0
560	570	13.25	10.71	8.16	5.61	3.06	1.02	0	0	0	0	0
570	580	13.58	11.03	8.48	5.93	3.38	1.25	0	0	0	0	0
580	590	13.90	11.35	8.80	6.25	3.70	1.47	0	0	0	0	0
590	600	14.22	11.67	9.12	6.57	4.02	1.70	0	0	0	0	0
600	610	14.54	11.99	9.44	6.89	4.35	1.92	0	0	0	0	0
610	620	14.86	12.32	9.77	7.22	4.67	2.15	0	0	0	0	0
620	630	15.19	12.64	10.09	7.54	4.99	2.44	0.59	0	0	0	0
630	640	15.51	12.96	10.41	7.86	5.31	2.76	0.81	0	0	0	0
640	650	15.83	13.28	10.73	8.18	5.63	3.08	1.04	0	0	0	0
650	660	16.15	13.60	11.05	8.50	5.96	3.41	1.27	0	0	0	0
660	670	16.47	13.93	11.38	8.83	6.28	3.73	1.49	0	0	0	0
670	680	16.80	14.25	11.70	9.15	6.60	4.05	1.72	0	0	0	0
680	690	17.12	14.57	12.02	9.47	6.92	4.37	1.94	0	0	0	0
690	700	17.44	14.89	12.34	9.79	7.24	4.69	2.17	0	0	0	0
700	710	17.76	15.21	12.66	10.11	7.57	5.02	2.47	0.61	0	0	0
710	720	18.08	15.54	12.99	10.44	7.89	5.34	2.79	0.83	0	0	0
720	730	18.50	15.86	13.31	10.76	8.21	5.66	3.11	1.06	0	0	0
730	740	18.99	16.18	13.63	11.08	8.53	5.98	3.43	1.28	0	0	0
740	750	19.48	16.50	13.95	11.40	8.85	6.30	3.75	1.51	0	0	0
750	760	19.97	16.82	14.27	11.72	9.18	6.63	4.08	1.74	0	0	0
760	770	20.46	17.15	14.60	12.05	9.50	6.95	4.40	1.96	0	0	0
770	780	20.95	17.47	14.92	12.37	9.82	7.27	4.72	2.19	0	0	0
780	790	21.44	17.79	15.24	12.69	10.14	7.59	5.04	2.49	0.62	0	0
790	800	21.93	18.11	15.56	13.01	10.46	7.91	5.36	2.82	0.85	0	0
800	810	22.42	18.54	15.88	13.33	10.79	8.24	5.69	3.14	1.08	0	0
810	820	22.91	19.03	16.21	13.66	11.11	8.56	6.01	3.46	1.30	0	0
820	830	23.41	19.52	16.53	13.98	11.43	8.88	6.33	3.78	1.53	0	0
830	840	23.90	20.01	16.85	14.30	11.75	9.20	6.65	4.10	1.75	0	0

Nebraska Income Tax Withholding*

SINGLE PERSONS — SEMIMONTHLY PAYROLL PERIOD (continued)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2013)

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 must be—												
840	850	24.39	20.50	17.17	14.62	12.07	9.52	6.97	4.43	1.98	0	0
850	860	24.88	20.99	17.49	14.94	12.40	9.85	7.30	4.75	2.21	0	0
860	870	25.37	21.48	17.82	15.27	12.72	10.17	7.62	5.07	2.52	0.64	0
870	880	25.86	21.97	18.14	15.59	13.04	10.49	7.94	5.39	2.84	0.87	0
880	890	26.35	22.46	18.58	15.91	13.36	10.81	8.26	5.71	3.16	1.10	0
890	900	26.84	22.96	19.07	16.23	13.68	11.13	8.58	6.04	3.49	1.32	0
900	910	27.33	23.45	19.56	16.55	14.01	11.46	8.91	6.36	3.81	1.55	0
910	920	27.82	23.94	20.05	16.88	14.33	11.78	9.23	6.68	4.13	1.77	0
920	930	28.32	24.43	20.54	17.20	14.65	12.10	9.55	7.00	4.45	2.00	0
930	940	28.81	24.92	21.03	17.52	14.97	12.42	9.87	7.32	4.77	2.23	0
940	950	29.30	25.41	21.52	17.84	15.29	12.74	10.19	7.65	5.10	2.55	0.66
950	960	29.79	25.90	22.01	18.16	15.62	13.07	10.52	7.97	5.42	2.87	0.89
960	970	30.28	26.39	22.51	18.62	15.94	13.39	10.84	8.29	5.74	3.19	1.11
970	980	30.77	26.88	23.00	19.11	16.26	13.71	11.16	8.61	6.06	3.51	1.34
980	990	31.26	27.37	23.49	19.60	16.58	14.03	11.48	8.93	6.38	3.84	1.57
990	1,000	31.75	27.87	23.98	20.09	16.90	14.35	11.80	9.26	6.71	4.16	1.79
1,000	1,010	32.24	28.36	24.47	20.58	17.23	14.68	12.13	9.58	7.03	4.48	2.02
1,010	1,020	32.73	28.85	24.96	21.07	17.55	15.00	12.45	9.90	7.35	4.80	2.25
1,020	1,030	33.23	29.34	25.45	21.56	17.87	15.32	12.77	10.22	7.67	5.12	2.57
1,030	1,040	33.72	29.83	25.94	22.05	18.19	15.64	13.09	10.54	7.99	5.45	2.90
1,040	1,050	34.23	30.32	26.43	22.55	18.66	15.96	13.41	10.87	8.32	5.77	3.22
1,050	1,060	34.85	30.81	26.92	23.04	19.15	16.29	13.74	11.19	8.64	6.09	3.54
1,060	1,070	35.47	31.30	27.42	23.53	19.64	16.61	14.06	11.51	8.96	6.41	3.86
1,070	1,080	36.09	31.79	27.91	24.02	20.13	16.93	14.38	11.83	9.28	6.73	4.18
1,080	1,090	36.71	32.28	28.40	24.51	20.62	17.25	14.70	12.15	9.60	7.06	4.51
1,090	1,100	37.33	32.78	28.89	25.00	21.11	17.57	15.02	12.48	9.93	7.38	4.83
1,100	1,110	37.95	33.27	29.38	25.49	21.60	17.90	15.35	12.80	10.25	7.70	5.15
1,110	1,120	38.57	33.76	29.87	25.98	22.10	18.22	15.67	13.12	10.57	8.02	5.47
1,120	1,130	39.19	34.29	30.36	26.47	22.59	18.70	15.99	13.44	10.89	8.34	5.79
1,130	1,140	39.81	34.91	30.85	26.96	23.08	19.19	16.31	13.76	11.21	8.67	6.12
1,140	1,150	40.43	35.53	31.34	27.46	23.57	19.68	16.63	14.09	11.54	8.99	6.44
1,150	1,160	41.05	36.15	31.83	27.95	24.06	20.17	16.96	14.41	11.86	9.31	6.76
1,160	1,170	41.67	36.77	32.33	28.44	24.55	20.66	17.28	14.73	12.18	9.63	7.08
1,170	1,180	42.29	37.39	32.82	28.93	25.04	21.15	17.60	15.05	12.50	9.95	7.40
1,180	1,190	42.91	38.01	33.31	29.42	25.53	21.65	17.92	15.37	12.82	10.28	7.73
1,190	1,200	43.53	38.63	33.80	29.91	26.02	22.14	18.24	15.70	13.15	10.60	8.05
1,200	1,210	44.15	39.25	34.34	30.40	26.51	22.63	18.74	16.02	13.47	10.92	8.37
1,210	1,220	44.77	39.87	34.96	30.89	27.01	23.12	19.23	16.34	13.79	11.24	8.69
1,220	1,230	45.39	40.49	35.58	31.38	27.50	23.61	19.72	16.66	14.11	11.56	9.01
1,230	1,240	46.01	41.11	36.20	31.87	27.99	24.10	20.21	16.98	14.43	11.89	9.34
1,240	1,250	46.63	41.73	36.82	32.37	28.48	24.59	20.70	17.31	14.76	12.21	9.66
1,250	1,260	47.25	42.35	37.44	32.86	28.97	25.08	21.20	17.63	15.08	12.53	9.98
1,260	1,270	47.87	42.97	38.06	33.35	29.46	25.57	21.69	17.95	15.40	12.85	10.30
1,270	1,280	48.49	43.59	38.68	33.84	29.95	26.06	22.18	18.29	15.72	13.17	10.62
1,280	1,290	49.11	44.21	39.30	34.39	30.44	26.56	22.67	18.78	16.04	13.50	10.95
1,290	1,300	49.73	44.83	39.92	35.01	30.93	27.05	23.16	19.27	16.37	13.82	11.27
1,300	1,310	50.35	45.45	40.54	35.63	31.42	27.54	23.65	19.76	16.69	14.14	11.59
1,310	1,320	50.97	46.07	41.16	36.25	31.92	28.03	24.14	20.25	17.01	14.46	11.91
1,320	1,330	51.60	46.69	41.78	36.87	32.41	28.52	24.63	20.74	17.33	14.78	12.23
1,330	1,340	52.25	47.31	42.40	37.49	32.90	29.01	25.12	21.24	17.65	15.11	12.56
1,340	1,350	52.91	47.93	43.02	38.11	33.39	29.50	25.61	21.73	17.98	15.43	12.88
1,350	1,360	53.57	48.55	43.64	38.73	33.88	29.99	26.11	22.22	18.33	15.75	13.20
1,360	1,370	54.23	49.17	44.26	39.35	34.44	30.48	26.60	22.71	18.82	16.07	13.52
1,370	1,380	54.89	49.79	44.88	39.97	35.06	30.97	27.09	23.20	19.31	16.39	13.84
1,380	1,390	55.55	50.41	45.50	40.59	35.68	31.47	27.58	23.69	19.80	16.72	14.17
1,390	1,400	56.21	51.03	46.12	41.21	36.30	31.96	28.07	24.18	20.29	17.04	14.49
1,400	1,410	56.87	51.65	46.74	41.83	36.92	32.45	28.56	24.67	20.79	17.36	14.81
1,410	1,420	57.53	52.31	47.36	42.45	37.54	32.94	29.05	25.16	21.28	17.68	15.13
1,420	1,430	58.19	52.97	47.98	43.07	38.16	33.43	29.54	25.65	21.77	18.00	15.45
1,430	1,440	58.84	53.63	48.60	43.69	38.78	33.92	30.03	26.15	22.26	18.37	15.78
1,440	1,450	59.50	54.29	49.22	44.31	39.40	34.49	30.52	26.64	22.75	18.86	16.10
1,450	1,460	60.16	54.95	49.84	44.93	40.02	35.11	31.02	27.13	23.24	19.35	16.42
1,460	1,470	60.82	55.60	50.46	45.55	40.64	35.73	31.51	27.62	23.73	19.84	16.74
1,470	1,480	61.48	56.26	51.08	46.17	41.26	36.35	32.00	28.11	24.22	20.34	17.06
1,480	1,490	62.14	56.92	51.71	46.79	41.88	36.97	32.49	28.60	24.71	20.83	17.39
1,490	1,500	62.80	57.58	52.36	47.41	42.50	37.59	32.98	29.09	25.20	21.32	17.71
1,500	1,510	63.46	58.24	53.02	48.03	43.12	38.21	33.47	29.58	25.70	21.81	18.03
1,510	1,520	64.12	58.90	53.68	48.65	43.74	38.83	33.96	30.07	26.19	22.30	18.41
1,520	1,530	64.78	59.56	54.34	49.27	44.36	39.45	34.54	30.56	26.68	22.79	18.90

1,530 and over— Use Table 3a 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—SEMIMONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2013)

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 must be—												
0	310	0	0	0	0	0	0	0	0	0	0	0
310	330	0.54	0	0	0	0	0	0	0	0	0	0
330	350	0.99	0	0	0	0	0	0	0	0	0	0
350	370	1.45	0	0	0	0	0	0	0	0	0	0
370	390	1.90	0	0	0	0	0	0	0	0	0	0
390	410	2.35	0.56	0	0	0	0	0	0	0	0	0
410	430	2.80	1.01	0	0	0	0	0	0	0	0	0
430	450	3.36	1.47	0	0	0	0	0	0	0	0	0
450	470	4.01	1.92	0	0	0	0	0	0	0	0	0
470	490	4.65	2.37	0.58	0	0	0	0	0	0	0	0
490	510	5.30	2.82	1.03	0	0	0	0	0	0	0	0
510	530	5.94	3.39	1.48	0	0	0	0	0	0	0	0
530	550	6.58	4.03	1.94	0	0	0	0	0	0	0	0
550	570	7.23	4.68	2.39	0.60	0	0	0	0	0	0	0
570	590	7.87	5.32	2.84	1.05	0	0	0	0	0	0	0
590	610	8.52	5.97	3.42	1.50	0	0	0	0	0	0	0
610	630	9.16	6.61	4.06	1.95	0	0	0	0	0	0	0
630	650	9.80	7.25	4.71	2.41	0.62	0	0	0	0	0	0
650	670	10.45	7.90	5.35	2.86	1.07	0	0	0	0	0	0
670	690	11.09	8.54	5.99	3.44	1.52	0	0	0	0	0	0
690	710	11.74	9.19	6.64	4.09	1.97	0	0	0	0	0	0
710	730	12.38	9.83	7.28	4.73	2.43	0.64	0	0	0	0	0
730	750	13.02	10.47	7.93	5.38	2.88	1.09	0	0	0	0	0
750	770	13.67	11.12	8.57	6.02	3.47	1.54	0	0	0	0	0
770	790	14.31	11.76	9.21	6.66	4.12	1.99	0	0	0	0	0
790	810	14.96	12.41	9.86	7.31	4.76	2.44	0.65	0	0	0	0
810	830	15.60	13.05	10.50	7.95	5.40	2.90	1.11	0	0	0	0
830	850	16.24	13.69	11.15	8.60	6.05	3.50	1.56	0	0	0	0
850	870	16.89	14.34	11.79	9.24	6.69	4.14	2.01	0	0	0	0
870	890	17.53	14.98	12.43	9.88	7.34	4.79	2.46	0.67	0	0	0
890	910	18.18	15.63	13.08	10.53	7.98	5.43	2.91	1.13	0	0	0
910	930	18.82	16.27	13.72	11.17	8.62	6.07	3.52	1.58	0	0	0
930	950	19.46	16.91	14.37	11.82	9.27	6.72	4.17	2.03	0	0	0
950	970	20.11	17.56	15.01	12.46	9.91	7.36	4.81	2.48	0.69	0	0
970	990	20.75	18.20	15.65	13.10	10.56	8.01	5.46	2.93	1.14	0	0
990	1,010	21.40	18.85	16.30	13.75	11.20	8.65	6.10	3.55	1.60	0	0
1,010	1,030	22.04	19.49	16.94	14.39	11.84	9.29	6.74	4.20	2.05	0	0
1,030	1,050	22.68	20.13	17.59	15.04	12.49	9.94	7.39	4.84	2.50	0.71	0
1,050	1,070	23.33	20.78	18.23	15.68	13.13	10.58	8.03	5.48	2.95	1.16	0
1,070	1,090	24.16	21.42	18.87	16.32	13.78	11.23	8.68	6.13	3.58	1.62	0
1,090	1,110	25.14	22.07	19.52	16.97	14.42	11.87	9.32	6.77	4.22	2.07	0
1,110	1,130	26.12	22.71	20.16	17.61	15.06	12.51	9.96	7.42	4.87	2.52	0.73
1,130	1,150	27.11	23.35	20.81	18.26	15.71	13.16	10.61	8.06	5.51	2.97	1.18
1,150	1,170	28.09	24.20	21.45	18.90	16.35	13.80	11.25	8.70	6.15	3.60	1.63
1,170	1,190	29.07	25.18	22.09	19.54	17.00	14.45	11.90	9.35	6.80	4.25	2.09
1,190	1,210	30.05	26.16	22.74	20.19	17.64	15.09	12.54	9.99	7.44	4.89	2.54
1,210	1,230	31.03	27.15	23.38	20.83	18.28	15.73	13.18	10.64	8.09	5.54	2.99
1,230	1,250	32.02	28.13	24.24	21.48	18.93	16.38	13.83	11.28	8.73	6.18	3.63
1,250	1,270	33.00	29.11	25.22	22.12	19.57	17.02	14.47	11.92	9.37	6.82	4.28
1,270	1,290	33.98	30.09	26.21	22.76	20.22	17.67	15.12	12.57	10.02	7.47	4.92
1,290	1,310	34.96	31.07	27.19	23.41	20.86	18.31	15.76	13.21	10.66	8.11	5.56
1,310	1,330	35.94	32.06	28.17	24.28	21.50	18.95	16.40	13.86	11.31	8.76	6.21
1,330	1,350	36.93	33.04	29.15	25.26	22.15	19.60	17.05	14.50	11.95	9.40	6.85
1,350	1,370	37.91	34.02	30.13	26.25	22.79	20.24	17.69	15.14	12.59	10.04	7.50
1,370	1,390	38.89	35.00	31.12	27.23	23.44	20.89	18.34	15.79	13.24	10.69	8.14
1,390	1,410	39.87	35.98	32.10	28.21	24.32	21.53	18.98	16.43	13.88	11.33	8.78
1,410	1,430	40.85	36.97	33.08	29.19	25.31	22.17	19.62	17.08	14.53	11.98	9.43
1,430	1,450	41.84	37.95	34.06	30.17	26.29	22.82	20.27	17.72	15.17	12.62	10.07
1,450	1,470	42.82	38.93	35.04	31.16	27.27	23.46	20.91	18.36	15.81	13.26	10.72
1,470	1,490	43.80	39.91	36.03	32.14	28.25	24.36	21.56	19.01	16.46	13.91	11.36
1,490	1,510	44.78	40.89	37.01	33.12	29.23	25.35	22.20	19.65	17.10	14.55	12.00
1,510	1,530	45.76	41.88	37.99	34.10	30.22	26.33	22.84	20.30	17.75	15.20	12.65
1,530	1,550	46.75	42.86	38.97	35.08	31.20	27.31	23.49	20.94	18.39	15.84	13.29
1,550	1,570	47.73	43.84	39.95	36.07	32.18	28.29	24.40	21.58	19.03	16.48	13.94
1,570	1,590	48.71	44.82	40.94	37.05	33.16	29.27	25.39	22.23	19.68	17.13	14.58
1,590	1,610	49.69	45.80	41.92	38.03	34.14	30.26	26.37	22.87	20.32	17.77	15.22
1,610	1,630	50.67	46.79	42.90	39.01	35.13	31.24	27.35	23.52	20.97	18.42	15.87
1,630	1,650	51.66	47.77	43.88	39.99	36.11	32.22	28.33	24.45	21.61	19.06	16.51
1,650	1,670	52.64	48.75	44.86	40.98	37.09	33.20	29.31	25.43	22.25	19.70	17.16
1,670	1,690	53.84	49.73	45.85	41.96	38.07	34.18	30.30	26.41	22.90	20.35	17.80

Nebraska Income Tax Withholding*
MARRIED PERSONS—SEMIMONTHLY PAYROLL PERIOD (continued)
 (FOR WAGES PAID ON OR AFTER JANUARY 1, 2013)

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 must be—										
1,690	1,710	55.08	50.71	46.83	42.94	39.05	35.17	31.28	27.39	23.54	20.99	18.44
1,710	1,730	56.32	51.70	47.81	43.92	40.04	36.15	32.26	28.37	24.49	21.64	19.09
1,730	1,750	57.56	52.68	48.79	44.90	41.02	37.13	33.24	29.36	25.47	22.28	19.73
1,750	1,770	58.80	53.90	49.77	45.89	42.00	38.11	34.22	30.34	26.45	22.92	20.38
1,770	1,790	60.04	55.14	50.76	46.87	42.98	39.09	35.21	31.32	27.43	23.57	21.02
1,790	1,810	61.28	56.38	51.74	47.85	43.96	40.08	36.19	32.30	28.41	24.53	21.66
1,810	1,830	62.52	57.62	52.72	48.83	44.95	41.06	37.17	33.28	29.40	25.51	22.31
1,830	1,850	63.76	58.86	53.95	49.81	45.93	42.04	38.15	34.27	30.38	26.49	22.95
1,850	1,870	65.00	60.10	55.19	50.80	46.91	43.02	39.13	35.25	31.36	27.47	23.60
1,870	1,890	66.24	61.34	56.43	51.78	47.89	44.00	40.12	36.23	32.34	28.45	24.57
1,890	1,910	67.48	62.58	57.67	52.76	48.87	44.99	41.10	37.21	33.32	29.44	25.55
1,910	1,930	68.72	63.82	58.91	54.00	49.86	45.97	42.08	38.19	34.31	30.42	26.53
1,930	1,950	69.96	65.06	60.15	55.24	50.84	46.95	43.06	39.18	35.29	31.40	27.51
1,950	1,970	71.20	66.30	61.39	56.48	51.82	47.93	44.04	40.16	36.27	32.38	28.50
1,970	1,990	72.44	67.54	62.63	57.72	52.81	48.91	45.03	41.14	37.25	33.36	29.48
1,990	2,010	73.68	68.78	63.87	58.96	54.05	49.90	46.01	42.12	38.23	34.35	30.46
2,010	2,030	74.92	70.02	65.11	60.20	55.29	50.88	46.99	43.10	39.22	35.33	31.44
2,030	2,050	76.16	71.26	66.35	61.44	56.53	51.86	47.97	44.09	40.20	36.31	32.42
2,050	2,070	77.40	72.50	67.59	62.68	57.77	52.86	48.95	45.07	41.18	37.29	33.41
2,070	2,090	78.71	73.74	68.83	63.92	59.01	54.10	49.94	46.05	42.16	38.27	34.39
2,090	2,110	80.03	74.98	70.07	65.16	60.25	55.34	50.92	47.03	43.14	39.26	35.37
2,110	2,130	81.35	76.22	71.31	66.40	61.49	56.58	51.90	48.01	44.13	40.24	36.35
2,130	2,150	82.66	77.46	72.55	67.64	62.73	57.82	52.91	49.00	45.11	41.22	37.33
2,150	2,170	83.98	78.76	73.79	68.88	63.97	59.06	54.15	49.98	46.09	42.20	38.32
2,170	2,190	85.30	80.08	75.03	70.12	65.21	60.30	55.39	50.96	47.07	43.18	39.30
2,190	2,210	86.62	81.40	76.27	71.36	66.45	61.54	56.63	51.94	48.05	44.17	40.28
2,210	2,230	87.94	82.72	77.51	72.60	67.69	62.78	57.87	52.96	49.04	45.15	41.26
2,230	2,250	89.25	84.04	78.82	73.84	68.93	64.02	59.11	54.20	50.02	46.13	42.24
2,250	2,270	90.57	85.35	80.14	75.08	70.17	65.26	60.35	55.44	51.00	47.11	43.23
2,270	2,290	91.89	86.67	81.46	76.32	71.41	66.50	61.59	56.68	51.98	48.09	44.21
2,290	2,310	93.21	87.99	82.77	77.56	72.65	67.74	62.83	57.92	53.02	49.08	45.19
2,310	2,330	94.53	89.31	84.09	78.87	73.89	68.98	64.07	59.16	54.26	50.06	46.17
2,330	2,350	95.84	90.63	85.41	80.19	75.13	70.22	65.31	60.40	55.50	51.04	47.15
2,350	2,370	97.16	91.94	86.73	81.51	76.37	71.46	66.55	61.64	56.74	52.02	48.14
2,370	2,390	98.48	93.26	88.05	82.83	77.61	72.70	67.79	62.88	57.98	53.07	49.12
2,390	2,410	99.80	94.58	89.36	84.15	78.93	73.94	69.03	64.12	59.22	54.31	50.10
2,410	2,430	101.12	95.90	90.68	85.46	80.25	75.18	70.27	65.36	60.46	55.55	51.08
2,430	2,450	102.43	97.22	92.00	86.78	81.57	76.42	71.51	66.60	61.70	56.79	52.06
2,450	2,470	103.75	98.53	93.32	88.10	82.88	77.67	72.75	67.84	62.94	58.03	53.12
2,470	2,490	105.07	99.85	94.64	89.42	84.20	78.98	73.99	69.08	64.18	59.27	54.36
2,490	2,510	106.39	101.17	95.95	90.74	85.52	80.30	75.23	70.32	65.42	60.51	55.60
2,510	2,530	107.71	102.49	97.27	92.05	86.84	81.62	76.47	71.56	66.66	61.75	56.84
2,530	2,550	109.02	103.81	98.59	93.37	88.16	82.94	77.72	72.80	67.90	62.99	58.08
2,550	2,570	110.34	105.12	99.91	94.69	89.47	84.26	79.04	74.04	69.14	64.23	59.32
2,570	2,590	111.66	106.44	101.23	96.01	90.79	85.57	80.36	75.28	70.38	65.47	60.56
2,590	2,610	112.98	107.76	102.54	97.33	92.11	86.89	81.67	76.52	71.62	66.71	61.80
2,610	2,630	114.30	109.08	103.86	98.64	93.43	88.21	82.99	77.78	72.86	67.95	63.04
2,630	2,650	115.61	110.40	105.18	99.96	94.75	89.53	84.31	79.09	74.10	69.19	64.28
2,650	2,670	116.93	111.71	106.50	101.28	96.06	90.85	85.63	80.41	75.34	70.43	65.52
2,670	2,690	118.25	113.03	107.82	102.60	97.38	92.16	86.95	81.73	76.58	71.67	66.76
2,690	2,710	119.57	114.35	109.13	103.92	98.70	93.48	88.26	83.05	77.83	72.91	68.00
2,710	2,730	120.89	115.67	110.45	105.23	100.02	94.80	89.58	84.37	79.15	74.15	69.24
2,730	2,750	122.22	116.99	111.77	106.55	101.34	96.12	90.90	85.68	80.47	75.39	70.48
2,750	2,770	123.61	118.30	113.09	107.87	102.65	97.44	92.22	87.00	81.78	76.63	71.72
2,770	2,790	125.00	119.62	114.41	109.19	103.97	98.75	93.54	88.32	83.10	77.88	72.96
2,790	2,810	126.39	120.94	115.72	110.51	105.29	100.07	94.85	89.64	84.42	79.20	74.20
2,810	2,830	127.78	122.28	117.04	111.82	106.61	101.39	96.17	90.96	85.74	80.52	75.44
2,830	2,850	129.17	123.67	118.36	113.14	107.93	102.71	97.49	92.27	87.06	81.84	76.68
2,850	2,870	130.56	125.06	119.68	114.46	109.24	104.03	98.81	93.59	88.37	83.16	77.94
2,870	2,890	131.95	126.45	121.00	115.78	110.56	105.34	100.13	94.91	89.69	84.47	79.26
2,890	2,910	133.34	127.84	122.33	117.10	111.88	106.66	101.44	96.23	91.01	85.79	80.58
2,910	2,930	134.73	129.23	123.72	118.41	113.20	107.98	102.76	97.55	92.33	87.11	81.89
2,930	2,950	136.12	130.62	125.11	119.73	114.52	109.30	104.08	98.86	93.65	88.43	83.21
2,950	2,970	137.51	132.01	126.50	121.05	115.83	110.62	105.40	100.18	94.96	89.75	84.53
2,970	2,990	138.90	133.40	127.89	122.39	117.15	111.93	106.72	101.50	96.28	91.06	85.85
2,990	3,010	140.29	134.79	129.28	123.78	118.47	113.25	108.03	102.82	97.60	92.38	87.17
3,010	3,030	141.68	136.18	130.67	125.17	119.79	114.57	109.35	104.14	98.92	93.70	88.48
3,030	3,050	143.07	137.57	132.06	126.56	121.11	115.89	110.67	105.45	100.24	95.02	89.80
3,050	3,070	144.46	138.96	133.45	127.95	122.45	117.21	111.99	106.77	101.55	96.34	91.12

3,070 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 Income Tax Withholding*
SINGLE PERSONS—MONTHLY PAYROLL PERIOD
(For wages paid on or after January 1, 2013)

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 must be—												
0	270	0	0	0	0	0	0	0	0	0	0	0
270	290	0.72	0	0	0	0	0	0	0	0	0	0
290	310	1.18	0	0	0	0	0	0	0	0	0	0
310	330	1.63	0	0	0	0	0	0	0	0	0	0
330	350	2.08	0	0	0	0	0	0	0	0	0	0
350	370	2.53	0	0	0	0	0	0	0	0	0	0
370	390	2.98	0	0	0	0	0	0	0	0	0	0
390	410	3.44	0	0	0	0	0	0	0	0	0	0
410	430	3.89	0	0	0	0	0	0	0	0	0	0
430	450	4.34	0.76	0	0	0	0	0	0	0	0	0
450	470	4.95	1.21	0	0	0	0	0	0	0	0	0
470	490	5.59	1.66	0	0	0	0	0	0	0	0	0
490	510	6.23	2.12	0	0	0	0	0	0	0	0	0
510	530	6.88	2.57	0	0	0	0	0	0	0	0	0
530	550	7.52	3.02	0	0	0	0	0	0	0	0	0
550	570	8.17	3.47	0	0	0	0	0	0	0	0	0
570	590	8.81	3.92	0	0	0	0	0	0	0	0	0
590	610	9.45	4.38	0.80	0	0	0	0	0	0	0	0
610	630	10.10	5.00	1.25	0	0	0	0	0	0	0	0
630	650	10.74	5.64	1.70	0	0	0	0	0	0	0	0
650	670	11.39	6.29	2.15	0	0	0	0	0	0	0	0
670	690	12.03	6.93	2.61	0	0	0	0	0	0	0	0
690	710	12.67	7.57	3.06	0	0	0	0	0	0	0	0
710	730	13.32	8.22	3.51	0	0	0	0	0	0	0	0
730	750	13.96	8.86	3.96	0	0	0	0	0	0	0	0
750	770	14.61	9.51	4.41	0.84	0	0	0	0	0	0	0
770	790	15.25	10.15	5.05	1.29	0	0	0	0	0	0	0
790	810	15.89	10.79	5.70	1.74	0	0	0	0	0	0	0
810	830	16.54	11.44	6.34	2.19	0	0	0	0	0	0	0
830	850	17.18	12.08	6.98	2.64	0	0	0	0	0	0	0
850	870	17.83	12.73	7.63	3.10	0	0	0	0	0	0	0
870	890	18.47	13.37	8.27	3.55	0	0	0	0	0	0	0
890	910	19.11	14.01	8.92	4.00	0	0	0	0	0	0	0
910	930	19.76	14.66	9.56	4.46	0.87	0	0	0	0	0	0
930	950	20.40	15.30	10.20	5.11	1.33	0	0	0	0	0	0
950	970	21.05	15.95	10.85	5.75	1.78	0	0	0	0	0	0
970	990	21.69	16.59	11.49	6.39	2.23	0	0	0	0	0	0
990	1,010	22.33	17.23	12.14	7.04	2.68	0	0	0	0	0	0
1,010	1,030	22.98	17.88	12.78	7.68	3.13	0	0	0	0	0	0
1,030	1,050	23.62	18.52	13.42	8.33	3.59	0	0	0	0	0	0
1,050	1,070	24.27	19.17	14.07	8.97	4.04	0	0	0	0	0	0
1,070	1,090	24.91	19.81	14.71	9.61	4.52	0.91	0	0	0	0	0
1,090	1,110	25.55	20.45	15.36	10.26	5.16	1.36	0	0	0	0	0
1,110	1,130	26.20	21.10	16.00	10.90	5.80	1.82	0	0	0	0	0
1,130	1,150	26.84	21.74	16.64	11.55	6.45	2.27	0	0	0	0	0
1,150	1,170	27.49	22.39	17.29	12.19	7.09	2.72	0	0	0	0	0
1,170	1,190	28.13	23.03	17.93	12.83	7.74	3.17	0	0	0	0	0
1,190	1,210	28.77	23.67	18.58	13.48	8.38	3.62	0	0	0	0	0
1,210	1,230	29.42	24.32	19.22	14.12	9.02	4.08	0.50	0	0	0	0
1,230	1,250	30.06	24.96	19.86	14.77	9.67	4.57	0.95	0	0	0	0
1,250	1,270	30.71	25.61	20.51	15.41	10.31	5.21	1.40	0	0	0	0
1,270	1,290	31.35	26.25	21.15	16.05	10.96	5.86	1.85	0	0	0	0
1,290	1,310	31.99	26.89	21.80	16.70	11.60	6.50	2.31	0	0	0	0
1,310	1,330	32.64	27.54	22.44	17.34	12.24	7.15	2.76	0	0	0	0
1,330	1,350	33.28	28.18	23.08	17.99	12.89	7.79	3.21	0	0	0	0
1,350	1,370	33.93	28.83	23.73	18.63	13.53	8.43	3.66	0	0	0	0
1,370	1,390	34.57	29.47	24.37	19.27	14.18	9.08	4.11	0.54	0	0	0
1,390	1,410	35.21	30.11	25.02	19.92	14.82	9.72	4.62	0.99	0	0	0
1,410	1,430	35.86	30.76	25.66	20.56	15.46	10.37	5.27	1.44	0	0	0
1,430	1,450	36.50	31.40	26.30	21.21	16.11	11.01	5.91	1.89	0	0	0
1,450	1,470	37.14	32.05	26.95	21.85	16.75	11.65	6.56	2.34	0	0	0
1,470	1,490	38.46	32.69	27.59	22.49	17.40	12.30	7.20	2.80	0	0	0
1,490	1,510	39.45	33.33	28.24	23.14	18.04	12.94	7.84	3.25	0	0	0
1,510	1,530	40.43	33.98	28.88	23.78	18.68	13.59	8.49	3.70	0	0	0
1,530	1,550	41.41	34.62	29.52	24.43	19.33	14.23	9.13	4.15	0.57	0	0
1,550	1,570	42.39	35.27	30.17	25.07	19.97	14.87	9.78	4.68	1.03	0	0
1,570	1,590	43.37	35.91	30.81	25.71	20.62	15.52	10.42	5.32	1.48	0	0
1,590	1,610	44.36	36.56	31.46	26.36	21.26	16.16	11.06	5.97	1.93	0	0
1,610	1,630	45.34	37.21	32.10	27.00	21.90	16.81	11.71	6.61	2.38	0	0
1,630	1,650	46.32	37.85	32.74	27.65	22.55	17.45	12.35	7.25	2.83	0	0

Nebraska Income Tax Withholding*
SINGLE PERSONS — MONTHLY PAYROLL PERIOD (continued)
(For wages paid on or after January 1, 2013)

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 must be—										
1,650	1,670	47.30	39.53	33.39	28.29	23.19	18.09	13.00	7.90	3.29	0	0
1,670	1,690	48.28	40.51	34.03	28.93	23.84	18.74	13.64	8.54	3.74	0	0
1,690	1,710	49.27	41.49	34.68	29.58	24.48	19.38	14.28	9.19	4.19	0.61	0
1,710	1,730	50.25	42.47	35.32	30.22	25.12	20.03	14.93	9.83	4.73	1.06	0
1,730	1,750	51.23	43.46	35.96	30.87	25.77	20.67	15.57	10.47	5.38	1.51	0
1,750	1,770	52.21	44.44	36.66	31.51	26.41	21.31	16.22	11.12	6.02	1.97	0
1,770	1,790	53.19	45.42	37.65	32.15	27.06	21.96	16.86	11.76	6.66	2.42	0
1,790	1,810	54.18	46.40	38.63	32.80	27.70	22.60	17.50	12.41	7.31	2.87	0
1,810	1,830	55.16	47.38	39.61	33.44	28.34	23.25	18.15	13.05	7.95	3.32	0
1,830	1,850	56.14	48.37	40.59	34.09	28.99	23.89	18.79	13.69	8.60	3.77	0
1,850	1,870	57.12	49.35	41.57	34.73	29.63	24.53	19.44	14.34	9.24	4.23	0.65
1,870	1,890	58.10	50.33	42.56	35.37	30.28	25.18	20.08	14.98	9.88	4.79	1.10
1,890	1,910	59.09	51.31	43.54	36.02	30.92	25.82	20.72	15.63	10.53	5.43	1.55
1,910	1,930	60.07	52.29	44.52	36.75	31.56	26.47	21.37	16.27	11.17	6.07	2.00
1,930	1,950	61.05	53.28	45.50	37.73	32.21	27.11	22.01	16.91	11.82	6.72	2.46
1,950	1,970	62.03	54.26	46.48	38.71	32.85	27.75	22.66	17.56	12.46	7.36	2.91
1,970	1,990	63.01	55.24	47.47	39.69	33.50	28.40	23.30	18.20	13.10	8.01	3.36
1,990	2,010	64.00	56.22	48.45	40.67	34.14	29.04	23.94	18.85	13.75	8.65	3.81
2,010	2,030	64.98	57.20	49.43	41.66	34.78	29.69	24.59	19.49	14.39	9.29	4.26
2,030	2,050	65.96	58.19	50.41	42.64	35.43	30.33	25.23	20.13	15.04	9.94	4.84
2,050	2,070	66.94	59.17	51.39	43.62	36.07	30.97	25.88	20.78	15.68	10.58	5.48
2,070	2,090	67.92	60.15	52.38	44.60	36.83	31.62	26.52	21.42	16.32	11.23	6.13
2,090	2,110	69.10	61.13	53.36	45.58	37.81	32.26	27.16	22.07	16.97	11.87	6.77
2,110	2,130	70.34	62.11	54.34	46.57	38.79	32.91	27.81	22.71	17.61	12.51	7.41
2,130	2,150	71.58	63.10	55.32	47.55	39.77	33.55	28.45	23.35	18.26	13.16	8.06
2,150	2,170	72.82	64.08	56.30	48.53	40.76	34.19	29.10	24.00	18.90	13.80	8.70
2,170	2,190	74.06	65.06	57.29	49.51	41.74	34.84	29.74	24.64	19.54	14.45	9.35
2,190	2,210	75.30	66.04	58.27	50.49	42.72	35.48	30.38	25.29	20.19	15.09	9.99
2,210	2,230	76.54	67.02	59.25	51.48	43.70	36.13	31.03	25.93	20.83	15.73	10.63
2,230	2,250	77.78	68.01	60.23	52.46	44.68	36.91	31.67	26.57	21.48	16.38	11.28
2,250	2,270	79.02	69.20	61.21	53.44	45.67	37.89	32.32	27.22	22.12	17.02	11.92
2,270	2,290	80.26	70.44	62.20	54.42	46.65	38.87	32.96	27.86	22.76	17.67	12.57
2,290	2,310	81.50	71.68	63.18	55.40	47.63	39.86	33.60	28.51	23.41	18.31	13.21
2,310	2,330	82.74	72.92	64.16	56.39	48.61	40.84	34.25	29.15	24.05	18.95	13.85
2,330	2,350	83.98	74.16	65.14	57.37	49.59	41.82	34.89	29.79	24.70	19.60	14.50
2,350	2,370	85.22	75.40	66.12	58.35	50.58	42.80	35.54	30.44	25.34	20.24	15.14
2,370	2,390	86.46	76.64	67.11	59.33	51.56	43.78	36.18	31.08	25.98	20.89	15.79
2,390	2,410	87.70	77.88	68.09	60.31	52.54	44.77	36.99	31.73	26.63	21.53	16.43
2,410	2,430	88.94	79.12	69.31	61.30	53.52	45.75	37.97	32.37	27.27	22.17	17.07
2,430	2,450	90.18	80.36	70.55	62.28	54.50	46.73	38.96	33.01	27.92	22.82	17.72
2,450	2,470	91.42	81.60	71.79	63.26	55.49	47.71	39.94	33.66	28.56	23.46	18.36
2,470	2,490	92.66	82.84	73.03	64.24	56.47	48.69	40.92	34.30	29.20	24.11	19.01
2,490	2,510	93.90	84.08	74.27	65.22	57.45	49.68	41.90	34.95	29.85	24.75	19.65
2,510	2,530	95.14	85.32	75.51	66.21	58.43	50.66	42.88	35.59	30.49	25.39	20.29
2,530	2,550	96.38	86.56	76.75	67.19	59.41	51.64	43.87	36.23	31.14	26.04	20.94
2,550	2,570	97.62	87.80	77.99	68.17	60.40	52.62	44.85	37.07	31.78	26.68	21.58
2,570	2,590	98.86	89.04	79.23	69.41	61.38	53.60	45.83	38.06	32.42	27.33	22.23
2,590	2,610	100.10	90.28	80.47	70.65	62.36	54.59	46.81	39.04	33.07	27.97	22.87
2,610	2,630	101.34	91.52	81.71	71.89	63.34	55.57	47.79	40.02	33.71	28.61	23.51
2,630	2,650	102.58	92.76	82.95	73.13	64.32	56.55	48.78	41.00	34.36	29.26	24.16
2,650	2,670	103.87	94.00	84.19	74.37	65.31	57.53	49.76	41.98	35.00	29.90	24.80
2,670	2,690	105.19	95.24	85.43	75.61	66.29	58.51	50.74	42.97	35.64	30.55	25.45
2,690	2,710	106.51	96.48	86.67	76.85	67.27	59.50	51.72	43.95	36.29	31.19	26.09
2,710	2,730	107.82	97.72	87.91	78.09	68.27	60.48	52.70	44.93	37.16	31.83	26.73
2,730	2,750	109.14	98.96	89.15	79.33	69.51	61.46	53.69	45.91	38.14	32.48	27.38
2,750	2,770	110.46	100.20	90.39	80.57	70.75	62.44	54.67	46.89	39.12	33.12	28.02
2,770	2,790	111.78	101.44	91.63	81.81	71.99	63.42	55.65	47.88	40.10	33.77	28.67
2,790	2,810	113.10	102.68	92.87	83.05	73.23	64.41	56.63	48.86	41.08	34.41	29.31
2,810	2,830	114.41	103.98	94.11	84.29	74.47	65.39	57.61	49.84	42.07	35.05	29.95
2,830	2,850	115.73	105.30	95.35	85.53	75.71	66.37	58.60	50.82	43.05	35.70	30.60
2,850	2,870	117.05	106.62	96.59	86.77	76.95	67.35	59.58	51.80	44.03	36.34	31.24
2,870	2,890	118.37	107.93	97.83	88.01	78.19	68.38	60.56	52.79	45.01	37.24	31.89
2,890	2,910	119.69	109.25	99.07	89.25	79.43	69.62	61.54	53.77	45.99	38.22	32.53
2,910	2,930	121.00	110.57	100.31	90.49	80.67	70.86	62.52	54.75	46.98	39.20	33.17
2,930	2,950	122.32	111.89	101.55	91.73	81.91	72.10	63.51	55.73	47.96	40.18	33.82
2,950	2,970	123.64	113.21	102.79	92.97	83.15	73.34	64.49	56.71	48.94	41.17	34.46
2,970	2,990	124.96	114.52	104.09	94.21	84.39	74.58	65.47	57.70	49.92	42.15	35.11
2,990	3,010	126.28	115.84	105.41	95.45	85.63	75.82	66.45	58.68	50.90	43.13	35.75
3,010	3,030	127.59	117.16	106.73	96.69	86.87	77.06	67.43	59.66	51.89	44.11	36.39

3,030 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, 2013)

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 must be—												
0	615	0	0	0	0	0	0	0	0	0	0	0
615	645	0.86	0	0	0	0	0	0	0	0	0	0
645	675	1.54	0	0	0	0	0	0	0	0	0	0
675	705	2.21	0	0	0	0	0	0	0	0	0	0
705	735	2.89	0	0	0	0	0	0	0	0	0	0
735	765	3.57	0	0	0	0	0	0	0	0	0	0
765	795	4.25	0.67	0	0	0	0	0	0	0	0	0
795	825	4.93	1.35	0	0	0	0	0	0	0	0	0
825	855	5.60	2.03	0	0	0	0	0	0	0	0	0
855	885	6.40	2.70	0	0	0	0	0	0	0	0	0
885	915	7.36	3.38	0	0	0	0	0	0	0	0	0
915	945	8.33	4.06	0	0	0	0	0	0	0	0	0
945	975	9.29	4.74	1.16	0	0	0	0	0	0	0	0
975	1,005	10.26	5.42	1.84	0	0	0	0	0	0	0	0
1,005	1,035	11.23	6.13	2.52	0	0	0	0	0	0	0	0
1,035	1,065	12.19	7.09	3.19	0	0	0	0	0	0	0	0
1,065	1,095	13.16	8.06	3.87	0	0	0	0	0	0	0	0
1,095	1,125	14.12	9.03	4.55	0.97	0	0	0	0	0	0	0
1,125	1,155	15.09	9.99	5.23	1.65	0	0	0	0	0	0	0
1,155	1,185	16.06	10.96	5.91	2.33	0	0	0	0	0	0	0
1,185	1,215	17.02	11.92	6.83	3.01	0	0	0	0	0	0	0
1,215	1,245	17.99	12.89	7.79	3.68	0	0	0	0	0	0	0
1,245	1,275	18.95	13.86	8.76	4.36	0.78	0	0	0	0	0	0
1,275	1,305	19.92	14.82	9.72	5.04	1.46	0	0	0	0	0	0
1,305	1,335	20.89	15.79	10.69	5.72	2.14	0	0	0	0	0	0
1,335	1,365	21.85	16.75	11.66	6.56	2.82	0	0	0	0	0	0
1,365	1,395	22.82	17.72	12.62	7.52	3.50	0	0	0	0	0	0
1,395	1,425	23.78	18.69	13.59	8.49	4.17	0.60	0	0	0	0	0
1,425	1,455	24.75	19.65	14.55	9.46	4.85	1.27	0	0	0	0	0
1,455	1,485	25.72	20.62	15.52	10.42	5.53	1.95	0	0	0	0	0
1,485	1,515	26.68	21.58	16.49	11.39	6.29	2.63	0	0	0	0	0
1,515	1,545	27.65	22.55	17.45	12.35	7.26	3.31	0	0	0	0	0
1,545	1,575	28.61	23.52	18.42	13.32	8.22	3.99	0	0	0	0	0
1,575	1,605	29.58	24.48	19.38	14.29	9.19	4.66	1.09	0	0	0	0
1,605	1,635	30.55	25.45	20.35	15.25	10.15	5.34	1.76	0	0	0	0
1,635	1,665	31.51	26.41	21.32	16.22	11.12	6.02	2.44	0	0	0	0
1,665	1,695	32.48	27.38	22.28	17.18	12.09	6.99	3.12	0	0	0	0
1,695	1,725	33.44	28.35	23.25	18.15	13.05	7.95	3.80	0	0	0	0
1,725	1,755	34.41	29.31	24.21	19.12	14.02	8.92	4.48	0.90	0	0	0
1,755	1,785	35.38	30.28	25.18	20.08	14.98	9.89	5.15	1.57	0	0	0
1,785	1,815	36.34	31.24	26.15	21.05	15.95	10.85	5.83	2.25	0	0	0
1,815	1,845	37.31	32.21	27.11	22.01	16.92	11.82	6.72	2.93	0	0	0
1,845	1,875	38.27	33.18	28.08	22.98	17.88	12.78	7.69	3.61	0	0	0
1,875	1,905	39.24	34.14	29.04	23.95	18.85	13.75	8.65	4.29	0.71	0	0
1,905	1,935	40.21	35.11	30.01	24.91	19.81	14.72	9.62	4.96	1.39	0	0
1,935	1,965	41.17	36.07	30.98	25.88	20.78	15.68	10.58	5.64	2.06	0	0
1,965	1,995	42.14	37.04	31.94	26.84	21.75	16.65	11.55	6.45	2.74	0	0
1,995	2,025	43.10	38.01	32.91	27.81	22.71	17.61	12.52	7.42	3.42	0	0
2,025	2,055	44.07	38.97	33.87	28.78	23.68	18.58	13.48	8.38	4.10	0.52	0
2,055	2,085	45.04	39.94	34.84	29.74	24.64	19.55	14.45	9.35	4.78	1.20	0
2,085	2,115	46.00	40.90	35.81	30.71	25.61	20.51	15.41	10.31	5.45	1.88	0
2,115	2,145	46.97	41.87	36.77	31.67	26.58	21.48	16.38	11.28	6.18	2.55	0
2,145	2,175	48.31	42.84	37.74	32.64	27.54	22.44	17.35	12.25	7.15	3.23	0
2,175	2,205	49.78	43.80	38.70	33.61	28.51	23.41	18.31	13.21	8.11	3.91	0
2,205	2,235	51.26	44.77	39.67	34.57	29.47	24.38	19.28	14.18	9.08	4.59	1.01
2,235	2,265	52.73	45.73	40.64	35.54	30.44	25.34	20.24	15.14	10.05	5.27	1.69
2,265	2,295	54.20	46.70	41.60	36.50	31.41	26.31	21.21	16.11	11.01	5.94	2.37
2,295	2,325	55.68	47.90	42.57	37.47	32.37	27.27	22.18	17.08	11.98	6.88	3.04
2,325	2,355	57.15	49.37	43.53	38.44	33.34	28.24	23.14	18.04	12.94	7.85	3.72
2,355	2,385	58.62	50.85	44.50	39.40	34.30	29.21	24.11	19.01	13.91	8.81	4.40
2,385	2,415	60.09	52.32	45.47	40.37	35.27	30.17	25.07	19.97	14.88	9.78	5.08
2,415	2,445	61.57	53.79	46.43	41.33	36.24	31.14	26.04	20.94	15.84	10.74	5.76
2,445	2,475	63.04	55.27	47.49	42.30	37.20	32.10	27.01	21.91	16.81	11.71	6.61
2,475	2,505	64.51	56.74	48.97	43.27	38.17	33.07	27.97	22.87	17.77	12.68	7.58
2,505	2,535	65.99	58.21	50.44	44.23	39.13	34.04	28.94	23.84	18.74	13.64	8.54
2,535	2,565	67.46	59.69	51.91	45.20	40.10	35.00	29.90	24.80	19.71	14.61	9.51
2,565	2,595	68.93	61.16	53.38	46.16	41.07	35.97	30.87	25.77	20.67	15.57	10.48
2,595	2,625	70.41	62.63	54.86	47.13	42.03	36.93	31.84	26.74	21.64	16.54	11.44
2,625	2,655	71.88	64.10	56.33	48.56	43.00	37.90	32.80	27.70	22.60	17.51	12.41
2,655	2,685	73.35	65.58	57.80	50.03	43.96	38.87	33.77	28.67	23.57	18.47	13.37

Nebraska Income Tax Withholding*
MARRIED PERSONS—MONTHLY PAYROLL PERIOD (continued)
 (FOR WAGES PAID ON OR AFTER JANUARY 1, 2013)

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 must be—												
2,685	2,715	74.82	67.05	59.28	51.50	44.93	39.83	34.73	29.63	24.54	19.44	14.34
2,715	2,745	76.30	68.52	60.75	52.98	45.90	40.80	35.70	30.60	25.50	20.40	15.31
2,745	2,775	77.77	70.00	62.22	54.45	46.86	41.76	36.67	31.57	26.47	21.37	16.27
2,775	2,805	79.24	71.47	63.70	55.92	48.15	42.73	37.63	32.53	27.43	22.34	17.24
2,805	2,835	80.72	72.94	65.17	57.39	49.62	43.70	38.60	33.50	28.40	23.30	18.20
2,835	2,865	82.19	74.42	66.64	58.87	51.09	44.66	39.56	34.46	29.37	24.27	19.17
2,865	2,895	83.66	75.89	68.11	60.34	52.57	45.63	40.53	35.43	30.33	25.23	20.14
2,895	2,925	85.14	77.36	69.59	61.81	54.04	46.59	41.50	36.40	31.30	26.20	21.10
2,925	2,955	86.61	78.83	71.06	63.29	55.51	47.74	42.46	37.36	32.26	27.17	22.07
2,955	2,985	88.08	80.31	72.53	64.76	56.99	49.21	43.43	38.33	33.23	28.13	23.03
2,985	3,015	89.55	81.78	74.01	66.23	58.46	50.68	44.39	39.29	34.20	29.10	24.00
3,015	3,045	91.03	83.25	75.48	67.71	59.93	52.16	45.36	40.26	35.16	30.06	24.97
3,045	3,075	92.50	84.73	76.95	69.18	61.40	53.63	46.33	41.23	36.13	31.03	25.93
3,075	3,105	93.97	86.20	78.43	70.65	62.88	55.10	47.33	42.19	37.09	32.00	26.90
3,105	3,135	95.45	87.67	79.90	72.12	64.35	56.58	48.80	43.16	38.06	32.96	27.86
3,135	3,165	96.92	89.15	81.37	73.60	65.82	58.05	50.28	44.12	39.03	33.93	28.83
3,165	3,195	98.39	90.62	82.84	75.07	67.30	59.52	51.75	45.09	39.99	34.89	29.80
3,195	3,225	99.87	92.09	84.32	76.54	68.77	61.00	53.22	46.06	40.96	35.86	30.76
3,225	3,255	101.34	93.56	85.79	78.02	70.24	62.47	54.69	47.02	41.92	36.83	31.73
3,255	3,285	102.81	95.04	87.26	79.49	71.72	63.94	56.17	48.39	42.89	37.79	32.69
3,285	3,315	104.28	96.51	88.74	80.96	73.19	65.41	57.64	49.87	43.86	38.76	33.66
3,315	3,345	105.82	97.98	90.21	82.44	74.66	66.89	59.11	51.34	44.82	39.72	34.63
3,345	3,375	107.68	99.46	91.68	83.91	76.13	68.36	60.59	52.81	45.79	40.69	35.59
3,375	3,405	109.54	100.93	93.16	85.38	77.61	69.83	62.06	54.29	46.75	41.66	36.56
3,405	3,435	111.40	102.40	94.63	86.85	79.08	71.31	63.53	55.76	47.98	42.62	37.52
3,435	3,465	113.26	103.88	96.10	88.33	80.55	72.78	65.01	57.23	49.46	43.59	38.49
3,465	3,495	115.12	105.35	97.57	89.80	82.03	74.25	66.48	58.70	50.93	44.55	39.46
3,495	3,525	116.98	107.16	99.05	91.27	83.50	75.73	67.95	60.18	52.40	45.52	40.42
3,525	3,555	118.84	109.02	100.52	92.75	84.97	77.20	69.42	61.65	53.88	46.49	41.39
3,555	3,585	120.70	110.88	101.99	94.22	86.45	78.67	70.90	63.12	55.35	47.58	42.35
3,585	3,615	122.56	112.74	103.47	95.69	87.92	80.14	72.37	64.60	56.82	49.05	43.32
3,615	3,645	124.42	114.60	104.94	97.17	89.39	81.62	73.84	66.07	58.30	50.52	44.29
3,645	3,675	126.28	116.46	106.65	98.64	90.86	83.09	75.32	67.54	59.77	51.99	45.25
3,675	3,705	128.14	118.32	108.51	100.11	92.34	84.56	76.79	69.02	61.24	53.47	46.22
3,705	3,735	130.00	120.18	110.37	101.58	93.81	86.04	78.26	70.49	62.71	54.94	47.18
3,735	3,765	131.86	122.04	112.23	103.06	95.28	87.51	79.74	71.96	64.19	56.41	48.64
3,765	3,795	133.72	123.90	114.09	104.53	96.76	88.98	81.21	73.43	65.66	57.89	50.11
3,795	3,825	135.58	125.76	115.95	106.13	98.23	90.46	82.68	74.91	67.13	59.36	51.59
3,825	3,855	137.44	127.62	117.81	107.99	99.70	91.93	84.15	76.38	68.61	60.83	53.06
3,855	3,885	139.30	129.48	119.67	109.85	101.18	93.40	85.63	77.85	70.08	62.31	54.53
3,885	3,915	141.16	131.34	121.53	111.71	102.65	94.87	87.10	79.33	71.55	63.78	56.00
3,915	3,945	143.02	133.20	123.39	113.57	104.12	96.35	88.57	80.80	73.03	65.25	57.48
3,945	3,975	144.88	135.06	125.25	115.43	105.61	97.82	90.05	82.27	74.50	66.72	58.95
3,975	4,005	146.74	136.92	127.11	117.29	107.47	99.29	91.52	83.75	75.97	68.20	60.42
4,005	4,035	148.60	138.78	128.97	119.15	109.33	100.77	92.99	85.22	77.44	69.67	61.90
4,035	4,065	150.46	140.64	130.83	121.01	111.19	102.24	94.47	86.69	78.92	71.14	63.37
4,065	4,095	152.32	142.50	132.69	122.87	113.05	103.71	95.94	88.16	80.39	72.62	64.84
4,095	4,125	154.18	144.36	134.55	124.73	114.91	105.19	97.41	89.64	81.86	74.09	66.32
4,125	4,155	156.10	146.22	136.41	126.59	116.77	106.96	98.88	91.11	83.34	75.56	67.79
4,155	4,185	158.08	148.08	138.27	128.45	118.63	108.82	100.36	92.58	84.81	77.04	69.26
4,185	4,215	160.05	149.94	140.13	130.31	120.49	110.68	101.83	94.06	86.28	78.51	70.73
4,215	4,245	162.03	151.80	141.99	132.17	122.35	112.54	103.30	95.53	87.76	79.98	72.21
4,245	4,275	164.01	153.66	143.85	134.03	124.21	114.40	104.78	97.00	89.23	81.45	73.68
4,275	4,305	165.98	155.55	145.71	135.89	126.07	116.26	106.44	98.48	90.70	82.93	75.15
4,305	4,335	167.96	157.53	147.57	137.75	127.93	118.12	108.30	99.95	92.17	84.40	76.63
4,335	4,365	169.94	159.50	149.43	139.61	129.79	119.98	110.16	101.42	93.65	85.87	78.10
4,365	4,395	171.91	161.48	151.29	141.47	131.65	121.84	112.02	102.89	95.12	87.35	79.57
4,395	4,425	173.89	163.46	153.15	143.33	133.51	123.70	113.88	104.37	96.59	88.82	81.05
4,425	4,455	175.87	165.43	155.01	145.19	135.37	125.56	115.74	105.92	98.07	90.29	82.52
4,455	4,485	177.85	167.41	156.98	147.05	137.23	127.42	117.60	107.78	99.54	91.77	83.99
4,485	4,515	179.82	169.39	158.95	148.91	139.09	129.28	119.46	109.64	101.01	93.24	85.46
4,515	4,545	181.80	171.37	160.93	150.77	140.95	131.14	121.32	111.50	102.49	94.71	86.94
4,545	4,575	183.78	173.34	162.91	152.63	142.81	133.00	123.18	113.36	103.96	96.18	88.41
4,575	4,605	185.75	175.32	164.89	154.49	144.67	134.86	125.04	115.22	105.43	97.66	89.88
4,605	4,635	187.73	177.30	166.86	156.43	146.53	136.72	126.90	117.08	107.27	99.13	91.36
4,635	4,665	189.71	179.27	168.84	158.41	148.39	138.58	128.76	118.94	109.13	100.60	92.83
4,665	4,695	191.68	181.25	170.82	160.38	150.25	140.44	130.62	120.80	110.99	102.08	94.30
4,695	4,725	193.66	183.23	172.79	162.36	152.11	142.30	132.48	122.66	112.85	103.55	95.78
4,725	4,755	195.64	185.20	174.77	164.34	153.97	144.16	134.34	124.52	114.71	105.02	97.25

4,755 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, 2013)

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 must be—										
0	30	0	0	0	0	0	0	0	0	0	0	0
30	35	0.60	0	0	0	0	0	0	0	0	0	0
35	40	0.76	0.53	0	0	0	0	0	0	0	0	0
40	45	0.92	0.69	0	0	0	0	0	0	0	0	0
45	50	1.09	0.85	0.61	0	0	0	0	0	0	0	0
50	55	1.25	1.01	0.78	0.54	0	0	0	0	0	0	0
55	60	1.41	1.17	0.94	0.70	0	0	0	0	0	0	0
60	65	1.57	1.33	1.10	0.86	0.63	0	0	0	0	0	0
65	70	1.75	1.49	1.26	1.02	0.79	0.55	0	0	0	0	0
70	75	2.00	1.66	1.42	1.18	0.95	0.71	0	0	0	0	0
75	80	2.24	1.89	1.58	1.35	1.11	0.87	0.64	0	0	0	0
80	85	2.49	2.13	1.77	1.51	1.27	1.04	0.80	0.56	0	0	0
85	90	2.74	2.38	2.02	1.67	1.43	1.20	0.96	0.73	0	0	0
90	95	2.98	2.62	2.26	1.90	1.59	1.36	1.12	0.89	0.65	0	0
95	100	3.24	2.87	2.51	2.15	1.79	1.52	1.28	1.05	0.81	0.58	0
100	105	3.55	3.11	2.75	2.40	2.04	1.68	1.44	1.21	0.97	0.74	0.50
105	110	3.86	3.41	3.00	2.64	2.28	1.92	1.61	1.37	1.13	0.90	0.66
110	115	4.17	3.72	3.27	2.89	2.53	2.17	1.81	1.53	1.30	1.06	0.82
115	120	4.48	4.03	3.58	3.13	2.77	2.41	2.06	1.70	1.46	1.22	0.99
120	125	4.79	4.34	3.89	3.43	3.02	2.66	2.30	1.94	1.62	1.38	1.15
125	130	5.12	4.65	4.20	3.74	3.29	2.91	2.55	2.19	1.83	1.54	1.31
130	135	5.45	4.97	4.51	4.05	3.60	3.15	2.79	2.43	2.07	1.71	1.47
135	140	5.78	5.30	4.82	4.36	3.91	3.46	3.04	2.68	2.32	1.96	1.63
140	145	6.11	5.63	5.15	4.67	4.22	3.77	3.31	2.92	2.56	2.21	1.85
145	150	6.44	5.96	5.48	5.00	4.53	4.08	3.62	3.17	2.81	2.45	2.09
150	155	6.77	6.29	5.81	5.32	4.84	4.39	3.93	3.48	3.06	2.70	2.34
155	160	7.10	6.62	6.14	5.65	5.17	4.70	4.24	3.79	3.34	2.94	2.58
160	165	7.43	6.95	6.47	5.98	5.50	5.02	4.55	4.10	3.65	3.19	2.83
165	170	7.76	7.28	6.79	6.31	5.83	5.35	4.87	4.41	3.96	3.50	3.07
170	175	8.09	7.61	7.12	6.64	6.16	5.68	5.20	4.72	4.27	3.81	3.36
175	180	8.42	7.94	7.45	6.97	6.49	6.01	5.53	5.05	4.58	4.12	3.67
180	185	8.75	8.27	7.78	7.30	6.82	6.34	5.86	5.37	4.89	4.43	3.98
185	190	9.08	8.59	8.11	7.63	7.15	6.67	6.19	5.70	5.22	4.74	4.29
190	195	9.41	8.92	8.44	7.96	7.48	7.00	6.52	6.03	5.55	5.07	4.60
195	200	9.74	9.25	8.77	8.29	7.81	7.33	6.85	6.36	5.88	5.40	4.92
200	205	10.06	9.58	9.10	8.62	8.14	7.66	7.17	6.69	6.21	5.73	5.25
205	210	10.39	9.91	9.43	8.95	8.47	7.99	7.50	7.02	6.54	6.06	5.58
210	215	10.72	10.24	9.76	9.28	8.80	8.32	7.83	7.35	6.87	6.39	5.91
215	220	11.05	10.57	10.09	9.61	9.13	8.64	8.16	7.68	7.20	6.72	6.24
220	225	11.38	10.90	10.42	9.94	9.46	8.97	8.49	8.01	7.53	7.05	6.57
225	230	11.71	11.23	10.75	10.27	9.79	9.30	8.82	8.34	7.86	7.38	6.90
230	235	12.05	11.56	11.08	10.60	10.12	9.63	9.15	8.67	8.19	7.71	7.22
235	240	12.40	11.89	11.41	10.93	10.44	9.96	9.48	9.00	8.52	8.04	7.55
240	245	12.75	12.24	11.74	11.26	10.77	10.29	9.81	9.33	8.85	8.37	7.88
245	250	13.10	12.59	12.08	11.59	11.10	10.62	10.14	9.66	9.18	8.69	8.21
250	255	13.44	12.94	12.43	11.92	11.43	10.95	10.47	9.99	9.51	9.02	8.54
255	260	13.79	13.28	12.78	12.27	11.76	11.28	10.80	10.32	9.84	9.35	8.87
260	265	14.14	13.63	13.12	12.61	12.11	11.61	11.13	10.65	10.17	9.68	9.20
265	270	14.49	13.98	13.47	12.96	12.45	11.95	11.46	10.98	10.49	10.01	9.53
270	275	14.83	14.33	13.82	13.31	12.80	12.29	11.79	11.31	10.82	10.34	9.86
275	280	15.18	14.67	14.17	13.66	13.15	12.64	12.13	11.64	11.15	10.67	10.19
280	285	15.53	15.02	14.51	14.00	13.50	12.99	12.48	11.97	11.48	11.00	10.52
285	290	15.88	15.37	14.86	14.35	13.84	13.34	12.83	12.32	11.81	11.33	10.85
290	295	16.22	15.72	15.21	14.70	14.19	13.68	13.18	12.67	12.16	11.66	11.18
295	300	16.57	16.06	15.56	15.05	14.54	14.03	13.52	13.01	12.51	12.00	11.51
300	305	16.92	16.41	15.90	15.39	14.89	14.38	13.87	13.36	12.85	12.35	11.84
305	310	17.27	16.76	16.25	15.74	15.23	14.73	14.22	13.71	13.20	12.69	12.19
310	315	17.61	17.11	16.60	16.09	15.58	15.07	14.57	14.06	13.55	13.04	12.53
315	320	17.96	17.45	16.95	16.44	15.93	15.42	14.91	14.40	13.90	13.39	12.88
320	325	18.31	17.80	17.29	16.78	16.28	15.77	15.26	14.75	14.24	13.74	13.23
325	330	18.66	18.15	17.64	17.13	16.62	16.12	15.61	15.10	14.59	14.08	13.58
330	335	19.00	18.50	17.99	17.48	16.97	16.46	15.96	15.45	14.94	14.43	13.92
335	340	19.35	18.84	18.34	17.83	17.32	16.81	16.30	15.79	15.29	14.78	14.27
340	345	19.70	19.19	18.68	18.17	17.67	17.16	16.65	16.14	15.63	15.13	14.62
345	350	20.05	19.54	19.03	18.52	18.01	17.51	17.00	16.49	15.98	15.47	14.97
350	355	20.39	19.89	19.38	18.87	18.36	17.85	17.35	16.84	16.33	15.82	15.31
355	360	20.74	20.23	19.73	19.22	18.71	18.20	17.69	17.18	16.68	16.17	15.66
360	365	21.09	20.58	20.07	19.56	19.06	18.55	18.04	17.53	17.02	16.52	16.01
365	370	21.44	20.93	20.42	19.91	19.40	18.90	18.39	17.88	17.37	16.86	16.36

370 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, 2013)

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 must be—										
0	45	0	0	0	0	0	0	0	0	0	0	0
45	50	0.53	0	0	0	0	0	0	0	0	0	0
50	55	0.69	0	0	0	0	0	0	0	0	0	0
55	60	0.85	0.62	0	0	0	0	0	0	0	0	0
60	65	1.01	0.78	0.54	0	0	0	0	0	0	0	0
65	70	1.18	0.94	0.70	0	0	0	0	0	0	0	0
70	75	1.34	1.10	0.87	0.63	0	0	0	0	0	0	0
75	80	1.50	1.26	1.03	0.79	0.56	0	0	0	0	0	0
80	85	1.66	1.42	1.19	0.95	0.72	0	0	0	0	0	0
85	90	1.82	1.58	1.35	1.11	0.88	0.64	0	0	0	0	0
90	95	1.98	1.75	1.51	1.27	1.04	0.80	0.57	0	0	0	0
95	100	2.14	1.91	1.67	1.44	1.20	0.96	0.73	0	0	0	0
100	105	2.36	2.07	1.83	1.60	1.36	1.13	0.89	0.65	0	0	0
105	110	2.61	2.25	1.99	1.76	1.52	1.29	1.05	0.82	0.58	0	0
110	115	2.85	2.49	2.15	1.92	1.68	1.45	1.21	0.98	0.74	0.51	0
115	120	3.10	2.74	2.38	2.08	1.84	1.61	1.37	1.14	0.90	0.67	0
120	125	3.34	2.98	2.63	2.27	2.00	1.77	1.53	1.30	1.06	0.83	0.59
125	130	3.59	3.23	2.87	2.51	2.17	1.93	1.70	1.46	1.22	0.99	0.75
130	135	3.83	3.48	3.12	2.76	2.40	2.09	1.86	1.62	1.39	1.15	0.91
135	140	4.08	3.72	3.36	3.00	2.64	2.29	2.02	1.78	1.55	1.31	1.08
140	145	4.33	3.97	3.61	3.25	2.89	2.53	2.18	1.94	1.71	1.47	1.24
145	150	4.57	4.21	3.85	3.49	3.14	2.78	2.42	2.10	1.87	1.63	1.40
150	155	4.82	4.46	4.10	3.74	3.38	3.02	2.66	2.30	2.03	1.79	1.56
155	160	5.12	4.70	4.34	3.99	3.63	3.27	2.91	2.55	2.19	1.96	1.72
160	165	5.43	4.98	4.59	4.23	3.87	3.51	3.15	2.80	2.44	2.12	1.88
165	170	5.74	5.29	4.84	4.48	4.12	3.76	3.40	3.04	2.68	2.32	2.04
170	175	6.05	5.60	5.14	4.72	4.36	4.00	3.65	3.29	2.93	2.57	2.21
175	180	6.36	5.91	5.45	5.00	4.61	4.25	3.89	3.53	3.17	2.81	2.46
180	185	6.67	6.22	5.76	5.31	4.86	4.50	4.14	3.78	3.42	3.06	2.70
185	190	6.98	6.53	6.07	5.62	5.17	4.74	4.38	4.02	3.66	3.31	2.95
190	195	7.29	6.84	6.38	5.93	5.48	5.02	4.63	4.27	3.91	3.55	3.19
195	200	7.62	7.14	6.69	6.24	5.79	5.33	4.88	4.51	4.15	3.80	3.44
200	205	7.95	7.47	7.00	6.55	6.10	5.64	5.19	4.76	4.40	4.04	3.68
205	210	8.28	7.80	7.32	6.86	6.41	5.95	5.50	5.05	4.65	4.29	3.93
210	215	8.61	8.13	7.65	7.17	6.72	6.26	5.81	5.36	4.90	4.53	4.17
215	220	8.94	8.46	7.98	7.50	7.03	6.57	6.12	5.67	5.21	4.78	4.42
220	225	9.27	8.79	8.31	7.83	7.34	6.88	6.43	5.98	5.52	5.07	4.66
225	230	9.60	9.12	8.64	8.16	7.67	7.19	6.74	6.29	5.83	5.38	4.93
230	235	9.93	9.45	8.97	8.49	8.00	7.52	7.05	6.60	6.14	5.69	5.24
235	240	10.26	9.78	9.30	8.82	8.33	7.85	7.37	6.91	6.45	6.00	5.55
240	245	10.59	10.11	9.63	9.14	8.66	8.18	7.70	7.22	6.76	6.31	5.86
245	250	10.92	10.44	9.96	9.47	8.99	8.51	8.03	7.55	7.07	6.62	6.17
250	255	11.25	10.77	10.29	9.80	9.32	8.84	8.36	7.88	7.39	6.93	6.48
255	260	11.59	11.10	10.61	10.13	9.65	9.17	8.69	8.21	7.72	7.24	6.79
260	265	11.94	11.43	10.94	10.46	9.98	9.50	9.02	8.54	8.05	7.57	7.10
265	270	12.29	11.78	11.27	10.79	10.31	9.83	9.35	8.87	8.38	7.90	7.42
270	275	12.64	12.13	11.62	11.12	10.64	10.16	9.68	9.19	8.71	8.23	7.75
275	280	12.98	12.47	11.97	11.46	10.97	10.49	10.01	9.52	9.04	8.56	8.08
280	285	13.33	12.82	12.31	11.81	11.30	10.82	10.34	9.85	9.37	8.89	8.41
285	290	13.68	13.17	12.66	12.15	11.65	11.15	10.66	10.18	9.70	9.22	8.74
290	295	14.03	13.52	13.01	12.50	11.99	11.49	10.99	10.51	10.03	9.55	9.07
295	300	14.37	13.86	13.36	12.85	12.34	11.83	11.32	10.84	10.36	9.88	9.40
300	305	14.72	14.21	13.70	13.20	12.69	12.18	11.67	11.17	10.69	10.21	9.73
305	310	15.07	14.56	14.05	13.54	13.04	12.53	12.02	11.51	11.02	10.54	10.06
310	315	15.42	14.91	14.40	13.89	13.38	12.88	12.37	11.86	11.35	10.87	10.39
315	320	15.76	15.25	14.75	14.24	13.73	13.22	12.71	12.21	11.70	11.20	10.71
320	325	16.11	15.60	15.09	14.59	14.08	13.57	13.06	12.55	12.05	11.54	11.04
325	330	16.46	15.95	15.44	14.93	14.43	13.92	13.41	12.90	12.39	11.89	11.38
330	335	16.81	16.30	15.79	15.28	14.77	14.27	13.76	13.25	12.74	12.23	11.72
335	340	17.15	16.64	16.14	15.63	15.12	14.61	14.10	13.60	13.09	12.58	12.07
340	345	17.50	16.99	16.48	15.98	15.47	14.96	14.45	13.94	13.44	12.93	12.42
345	350	17.85	17.34	16.83	16.32	15.82	15.31	14.80	14.29	13.78	13.28	12.77
350	355	18.20	17.69	17.18	16.67	16.16	15.66	15.15	14.64	14.13	13.62	13.11
355	360	18.54	18.03	17.53	17.02	16.51	16.00	15.49	14.99	14.48	13.97	13.46
360	365	18.89	18.38	17.87	17.37	16.86	16.35	15.84	15.33	14.83	14.32	13.81
365	370	19.24	18.73	18.22	17.71	17.21	16.70	16.19	15.68	15.17	14.67	14.16
370	375	19.59	19.08	18.57	18.06	17.55	17.05	16.54	16.03	15.52	15.01	14.50
375	380	19.93	19.42	18.92	18.41	17.90	17.39	16.88	16.38	15.87	15.36	14.85
380	385	20.28	19.77	19.26	18.76	18.25	17.74	17.23	16.72	16.22	15.71	15.20

385 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.

PAYOR'S NAME AND LOCATION ADDRESS			PAYEE'S NAME AND LOCATION ADDRESS		
Name of Nebraska Payor			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 ID Number			Social Security Number		
21 —					

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

1 Dates the services were performed in Nebraska	1	
2 Total payments for the 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 the 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 the 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 income tax withholding (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 partners, shareholders, 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 used by payors of nonresident individuals to compute Nebraska income tax 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 income tax withholding; and the payor 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.

FORM W-4NA. Cooperation between the payor and payee is necessary to complete the [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](#).

NONRESIDENT INDIVIDUALS. 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 payor or withholding agent who pays a nonresident alien individual for providing personal services and who has withheld federal income tax on Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must also withhold state income 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 income tax withholding. The payor must 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 payor's records and must be kept with other income tax withholding records. Federal Forms 1099-MISC or 1042-S will be issued by the payor 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 payor regarding payments subject to withholding, if the information could result in the amount withheld totaling less than 75% of the income tax liability on these payments. A penalty may also be imposed on any payor 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 may 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.

PAYOR INSTRUCTIONS

NAME AND LOCATION ADDRESS. The payor must complete the payee's name, address, and Social Security number or federal employer ID 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 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 such as a percentage paid 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 an income tax withholding responsibility on the payments made to such persons. If the persons are hired as employees, then Nebraska's regular income tax 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. Contact the Department to receive a Withholding Certificate to withhold Nebraska income tax.

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

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

SIGNATURES. The nonresident individual, partner, corporate officer, or member must 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.