

# Nebraska Wage and Tax Facts

## 2026

### MINIMUM WAGE

Minimum Wage:	\$ 15.00
Minimum Cash Wage:	\$ 2.13
(Tipped Employee)	
Maximum Tip Credit:	\$ 12.87
Effective: 1/1/26	

### STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	3.50%

### UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 9,000
(Category 1-19)	
Maximum Taxable Earnings:	\$ 24,000
(Category 20)	
Employee Deduction:	None
Employer Tax Rates:	0.0 - 5.4%
Standard New Employer Rate:	1.25%
Voluntary Contribution Permitted:	Yes

### DISABILITY INSURANCE

Employee Deduction:	None
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### LOCAL INCOME TAXES

None

### RECIPROCITY RULES

None

### WORKERS' COMPENSATION

Please contact your insurance provider for details

### STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

### AGENCY WEBSITES

Dept of Revenue: <http://www.revenue.nebraska.gov>  
 Dept of Labor: <http://dol.nebraska.gov>  
 New Hire Reporting: <http://newhire-reporting.com/NE-NEWHIRE/DEFAULT.ASPX>