

# Nebraska Wage and Tax Facts 2025

## MINIMUM WAGE

Minimum Wage:	\$	13.50
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	11.37
Effective: 1/1/25		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.00%

## 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>