### Nebraska - 2023 Quick Wage & Tax Guide

#### MINIMUM WAGE

<table>
<thead>
<tr>
<th>Minimum Wage</th>
<th>$10.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum Cash Wage (Tipped)</td>
<td>$2.13</td>
</tr>
<tr>
<td>Maximum Tip Credit</td>
<td>$8.37</td>
</tr>
</tbody>
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#### FICA (SOCIAL SECURITY)

- Maximum Taxable Wages: $160,200
- Employee/Employer Tax Rate: 6.2%

#### FUTA (EMPLOYER-PAID)

- Maximum Taxable Wages: $7,000
- Employee/Employer Tax Rate: 6.0%

#### HEALTH SAVINGS ACCOUNTS

- Individual Contribution Limit: Up to $3,850
- Family Contribution Limit: Up to $7,750

#### FLEXIBLE SPENDING ACCOUNTS

- Individual Contribution Limit: Up to $3,050
- Family Contribution Limit: $3,050 per FSA

#### ADDITIONAL CATCH-UP*

- 401(k), 403(b), 457 & Roth 401(k): $7,500
- Simple Plan IRA: $3,500

*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company’s plan. For more information on your specific pension plan rules, please see your plan administrator.

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#### STATE INCOME TAX

- Withholding Tax Rate: Tables

#### UNEMPLOYMENT INSURANCE

- Maximum Taxable Wages: $9,000 - $24,000
- Employee Deduction: None
- Employer Tax Rates: 0.0-5.4%
- New Employer Tax Rates: 1.25%

*$24,000 for employers assigned the maximum rate.

**Federal**

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**MORE INFORMATION**

- Dept. of Revenue: revenue.nebraska.gov
- Dept. of Labor: dol.nebraska.gov

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