

Wage and Investment Levels for 2018 Nebraska Advantage Act Applications

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Issue

What are the required wage and investment levels for Nebraska Advantage Act applications filed on or after January 1, 2018?

Conclusion

Beginning with applications filed on or after January 1, 2018, an applicant must meet the following minimum wage and investment requirements to qualify for benefits under the Nebraska Advantage Act:

- **Tier 1** applicants must meet an investment requirement of \$1 million, and an average annual wage requirement of \$26,146 for at least 10 new employees;
- **Tier 2** applicants must meet an investment requirement of \$3 million, and an average annual wage requirement of \$26,146 for 30 new employees;
- **Tier 2 large data center** applicants must meet an investment requirement of \$200 million in qualified property at the data center, and an average annual wage requirement of \$26,146 for 30 new employees at the data center;
- **Tier 3** applicants must meet an average annual wage requirement of \$26,146 for 30 new employees;
- **Tier 4** applicants must meet an investment requirement of \$11 million, and an average annual wage requirement of \$26,146 for 100 new employees;
- **Tier 5** applicants must meet an investment requirement of \$35 million;

- **Tier 5 renewable energy project** applicants must meet an investment requirement of \$20 million; and
- **Tier 6** applicants must meet an investment requirement of \$10 million and an employment requirement of 75 new employees; or an investment requirement of \$103 million and an employment requirement of 50 new employees. **Tier 6** applicants must also meet an average annual wage requirement of at least \$65,364. **Note:** Wage requirements may vary based upon the counties where the project is located. See the [attached table](#) for the required annual wages for each county.

Nebraska Advantage Act		
Tier	2017 Required Investment	2018 Required Investment
Tier 1	\$ 1 million	\$ 1 million
Tier 2	\$ 3 million	\$ 3 million
Tier 2 Large Data Center	\$ 200 million	\$ 200 million
Tier 4	\$ 11 million	\$ 11 million
Tier 5	\$ 34 million	\$ 35 million
Tier 5 Renewable Energy	\$ 20 million	\$ 20 million
Tier 6	\$ 10 million or \$100 million	\$ 10 million or \$103 million
Compensation Credit	2017 Required Annual Wage Level	2018 Required Annual Wage Level
3%	\$ 25,709	\$ 26,146
4%	\$ 32,136	\$ 32,682
5%	\$ 42,848	\$ 43,576
6%	\$ 53,560	\$ 54,470
10%	\$ 64,272*	\$ 65,364*

*Tier 6 only, state-wide average. Wage levels for each county are [available here](#).

Nebraska Advantage Rural Development Act	
2017 Required Wage Level	2018 Required Wage Level
\$13.27 per hour	\$13.51 per hour

Nebraska Advantage Microenterprise Tax Credit Act	
2017 Maximum Wage Paid	2018 Maximum Wage Paid
\$1,236 per week	\$1,257 per week

APPROVED:



Tony Fulton
 Tax Commissioner
 December 22, 2017

Required Annual Wages by County for Tier 6 Applications Filed in 2013 through 2018

County	Required Annual Wages*					
	2013	2014	2015	2016	2017	2018
Adams	\$65,248	\$67,350	\$67,672	\$69,964	\$71,722	\$73,232
Antelope	\$57,404	\$58,902	\$59,948	\$62,792	\$64,966	\$66,194
Arthur	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Banner	\$67,464	\$65,266	\$70,028	\$71,884	\$74,210	\$69,138
Blaine	\$58,186	\$58,902	\$59,948	\$69,684	\$64,272	\$65,884
Boone	\$59,258	\$61,138	\$63,504	\$65,330	\$66,680	\$68,994
Box Butte	\$63,942	\$63,920	\$66,004	\$67,648	\$69,012	\$68,870
Boyd	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Brown	\$57,404	\$58,902	\$59,948	\$61,776	\$64,362	\$66,178
Buffalo	\$67,334	\$69,690	\$69,572	\$71,250	\$75,036	\$75,464
Burt	\$57,552	\$59,070	\$60,462	\$64,632	\$66,886	\$67,460
Butler	\$64,650	\$66,996	\$66,202	\$73,758	\$76,332	\$76,156
Cass	\$63,158	\$65,426	\$66,850	\$66,270	\$70,000	\$71,984
Cedar	\$60,758	\$62,438	\$62,340	\$64,186	\$66,100	\$67,422
Chase	\$62,440	\$63,888	\$65,502	\$67,676	\$68,022	\$69,308
Cherry	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Cheyenne	\$85,890	\$99,376	\$103,758	\$105,188	\$100,482	\$101,286
Clay	\$68,362	\$70,964	\$72,590	\$73,016	\$74,882	\$80,594
Colfax	\$64,930	\$66,738	\$70,162	\$69,722	\$73,156	\$83,116
Cuming	\$64,306	\$65,598	\$67,680	\$69,302	\$72,836	\$74,640
Custer	\$60,514	\$63,234	\$66,646	\$69,506	\$71,806	\$71,322
Dakota	\$69,882	\$70,344	\$72,854	\$77,464	\$77,698	\$82,726
Dawes	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Dawson	\$63,166	\$64,222	\$65,010	\$66,706	\$69,056	\$71,554
Deuel	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Dixon	\$57,404	\$58,902	\$61,064	\$69,004	\$64,918	\$68,030
Dodge	\$63,766	\$64,444	\$66,522	\$68,790	\$71,144	\$72,976
Douglas	\$88,082	\$90,104	\$91,490	\$93,580	\$98,184	\$99,444
Dundy	\$62,936	\$63,624	\$71,572	\$65,952	\$72,512	\$71,278
Fillmore	\$60,520	\$64,596	\$67,066	\$69,874	\$72,872	\$75,264
Franklin	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Frontier	\$57,404	\$58,902	\$59,948	\$62,820	\$65,816	\$65,698
Furnas	\$59,412	\$61,712	\$62,406	\$65,388	\$66,310	\$68,488
Gage	\$60,510	\$61,668	\$63,326	\$66,004	\$67,982	\$69,426
Garden	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Garfield	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Gosper	\$57,906	\$61,044	\$60,882	\$64,238	\$66,016	\$67,378
Grant	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Greeley	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Hall	\$67,368	\$68,362	\$69,572	\$72,424	\$74,662	\$75,720
Hamilton	\$66,490	\$69,592	\$72,338	\$73,934	\$78,276	\$84,914
Harlan	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Hayes	\$57,404	\$58,902	\$60,308	\$61,776	\$64,272	\$65,364
Hitchcock	\$67,314	\$66,306	\$68,512	\$72,716	\$76,464	\$76,376
Holt	\$58,162	\$60,260	\$62,268	\$66,296	\$66,456	\$68,136
Hooker	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Howard	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Jefferson	\$58,884	\$59,218	\$59,948	\$62,890	\$66,570	\$67,398
Johnson	\$61,108	\$63,952	\$63,850	\$66,132	\$70,790	\$73,126
Kearney	\$57,604	\$61,860	\$64,496	\$67,600	\$69,234	\$70,480
Keith	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,912
Keya Paha	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Kimball	\$60,450	\$73,464	\$76,626	\$81,136	\$80,864	\$71,326
Knox	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Lancaster	\$76,500	\$78,310	\$79,102	\$81,218	\$83,826	\$85,426
Lincoln	\$65,560	\$67,492	\$67,772	\$70,494	\$73,486	\$75,082
Logan	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364

County	Required Annual Wages* (continued)					
	2013	2014	2015	2016	2017	2018
Loup	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Madison	\$65,872	\$67,314	\$69,016	\$71,732	\$74,566	\$75,966
Mcpherson	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Merrick	\$59,558	\$62,250	\$65,662	\$67,802	\$71,558	\$72,760
Morrill	\$62,818	\$63,492	\$68,020	\$67,196	\$71,724	\$71,838
Nance	\$59,224	\$60,962	\$62,232	\$64,126	\$64,448	\$65,968
Nemaha	\$93,370	\$93,728	\$94,232	\$94,484	\$94,334	\$100,240
Nuckolls	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Otoe	\$63,210	\$64,278	\$65,664	\$68,316	\$71,276	\$72,208
Pawnee	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Perkins	\$68,210	\$70,394	\$73,638	\$74,530	\$78,466	\$79,568
Phelps	\$68,636	\$70,546	\$72,180	\$75,664	\$78,092	\$79,482
Pierce	\$57,868	\$60,504	\$61,630	\$65,292	\$67,864	\$68,172
Platte	\$69,810	\$70,622	\$72,490	\$75,730	\$79,218	\$80,946
Polk	\$57,404	\$60,672	\$61,528	\$63,276	\$66,346	\$67,616
Red Willow	\$61,312	\$63,054	\$63,564	\$65,568	\$67,474	\$68,482
Richardson	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Rock	\$57,404	\$58,902	\$59,948	\$61,776	\$66,188	\$66,474
Saline	\$69,746	\$72,164	\$73,076	\$74,458	\$78,256	\$80,036
Sarpy	\$75,308	\$78,160	\$79,470	\$81,632	\$84,852	\$87,138
Saunders	\$57,810	\$60,570	\$62,110	\$64,544	\$67,370	\$69,058
Scotts Bluff	\$67,638	\$69,494	\$69,208	\$71,882	\$73,186	\$75,338
Seward	\$68,722	\$70,746	\$71,112	\$74,004	\$74,962	\$76,782
Sheridan	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Sherman	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Sioux	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Stanton	\$93,610	\$97,378	\$97,394	\$111,000	\$105,676	\$111,366
Thayer	\$64,966	\$69,754	\$72,300	\$71,382	\$70,612	\$70,574
Thomas	\$57,868	\$58,902	\$59,948	\$62,668	\$64,272	\$65,364
Thurston	\$74,770	\$76,636	\$76,728	\$79,784	\$86,742	\$81,904
Valley	\$57,404	\$58,902	\$59,948	\$61,880	\$64,436	\$66,002
Washington	\$93,524	\$96,098	\$101,238	\$97,684	\$104,856	\$101,756
Wayne	\$57,404	\$58,902	\$60,272	\$63,636	\$67,880	\$69,588
Webster	\$57,404	\$58,902	\$59,948	\$61,776	\$64,272	\$65,364
Wheeler	\$61,054	\$70,714	\$64,876	\$68,460	\$66,762	\$67,532
York	\$65,402	\$66,476	\$68,822	\$70,738	\$72,544	\$73,074

*The required compensation for a county is equal to the greater of: (a) 200% of the county average weekly wage; or (b) 150% of the state average weekly wage. If the project is located in more than one county, the higher county average weekly wage is used to determine the required compensation. See [Neb. Rev. Stat. § 77-5719.01](#).

Source: Historical Employment and Wages in Nebraska, Nebraska Department of Labor.
See [Neb. Rev. Stat. § 77-5712](#).