

# Minimum Wage in Nebraska

Effective Date	Minimum Hourly Wage Rate
January 1, 2016	<b>\$9.00</b>
January 1, 2023	<b>\$10.50</b>
January 1, 2024	<b>\$12.00</b>
January 1, 2025	<b>\$13.50</b>
January 1, 2026	<b>\$15.00</b>

*Beginning January 1, 2027, the minimum wage will increase based on the cost-of-living increase as measured by the Consumer Price Index.*

Except as provided below, every employer of four or more persons at any one time shall pay its employees a minimum wage per hour as listed above.

- In the case of employees paid gratuities for services performed, the combined amount of hourly wage and gratuities given to the employee shall equal or exceed the current minimum wage. The hourly wage amount paid to the employee shall be at least \$2.13 per hour and the employer is responsible for making up the difference between the actual hourly wage and gratuities paid to the employee and the current minimum wage.
- Any employer employing student-learners as part of a bona fide vocational training program shall pay such student-learners' wages at a rate of at least 75% of the minimum wage rate.
- An employer may pay a new employee younger than 20 who is not a seasonal or migrant worker, a training wage of at least 75% of the federal minimum wage for 90 days from the date the new employee was hired, subject to the terms and conditions described in Neb. Rev. Stat. §48-1203.01.

**48-1202.** For purposes of the Wage and Hour Act, unless the context otherwise requires:

1. Employ shall include to permit to work;
2. Employer shall include any individual, partnership, limited liability company, association, corporation, business trust, legal representative, or organized group of persons employing four or more employees at any one time except for seasonal employment of not more than twenty weeks in any calendar year, acting directly or indirectly in the interest of an employer in relation to an employee, but shall not include the United States, the state, or any political subdivision thereof;

Employee shall include any individual employed by any employer but shall not include:

- a. Any individual employed in agriculture;
  - b. Any individual employed as a baby-sitter in or about a private home;
  - c. Any individual employed in a bona fide executive, administrative, or professional capacity or as a superintendent or supervisor;
  - d. Any individual employed by the United States or by the state or any political subdivision thereof;
  - e. Any individual engaged in the activities of an educational, charitable, religious, or nonprofit organization when the employer-employee relationship does not in fact exist or when the services rendered to such organization are on a voluntary basis;
  - f. Apprentices and learners otherwise provided by law;
  - g. Veterans in training under supervision of the United States Department of Veterans Affairs;
  - h. A child in the employment of his or her parent or a parent in the employment of his or her child; or
  - i. Any person who, directly or indirectly, is receiving any form of federal, state, county, or local aid or welfare and who is physically or mentally disabled and employed in a program of rehabilitation, who shall receive a wage at a level consistent with his or her health, efficiency, and general well-being;
3. Occupational classification shall mean a classification established by the Dictionary of Occupational Titles prepared by the United States Department of Labor; and
  4. Wages shall mean all remuneration for personal services, including commissions and bonuses and the cash value of all remunerations in any medium other than cash.

**For further information regarding the Nebraska Wage and Hour Act, contact the Nebraska Department of Labor**