

MINIMUM WAGE

- As of January 1, 2026 the Nebraska minimum wage is \$15.00 per hour.
- \$2.13 per hour for those paid by way of tips or gratuities. Tips plus wages must equal or exceed \$15.00 per hour.

WAGES – Compensation for labor or services rendered by an employee including:

- **Hourly wage or salary**
- **Commissions**
 - All orders delivered or on file with the employer at the time of separation and conditions have been met are due as wages.
- **Tips / Gratuities**
 - Tips plus wages must equal or exceed Nebraska's minimum wage.
 - It is the responsibility of the employer to make up the difference in wages if the minimum is not met.
- **Bonus**
 - Bonuses previously agreed upon and conditions have been met are due as wages.
- **Vacation / PTO**
 - Earned but unused vacation / PTO time is due to the employee upon separation of employment.
 - Vacation / PTO is a fringe benefit and is not required to be offered by the employer.
- **Deductions**
 - A written authorization from the employee is required for all deductions outside of required taxes and court orders.
 - Deductions (outside of required taxes and court orders) cannot drop an employee below minimum wage.

FRINGE BENEFITS

- **Lunch Break**
 - Only mechanical establishments, workshops, and assembling plants are required to provide a 30 consecutive minute meal break in each 8-hour shift to employees.
- **Breaks**
 - Breaks are allowed at the discretion of the employer, no matter the length of the shift.
 - There is no state or federal law requiring employers to provide coffee breaks, smoke breaks, or rest periods.
- **Holiday Pay, Retirement, Vacation, PTO and other fringe benefits**
 - Fringe benefits are not required to be offered to employees. Employers may offer fringe benefits at their discretion.
 - Paid sick time is required for employers subject to the [Nebraska Healthy Families and Workplaces Act](#).

PAYDAYS

- Final wages are due two weeks after employment is terminated or on the next regularly scheduled payday, whichever is sooner.
- Paydays must be regularly scheduled and a 30-day written notice provided to employees prior to changing scheduled paydays.
- Paystubs must be made available to each employee electronically or printed.
 - Paystubs, at minimum, must include:
 - Name of the employer
 - Hours for which the employee was paid
 - The wages earned by the employee
 - The deductions made from the payment

PAYMENTS

- Direct deposit can be a requirement of the employer.
- If the payment is made by debit card, the employer must allow an employee at least one means of fund withdrawal per pay period at no cost to the employee and cannot charge the employee fees incurred by the employer in connection with using this payment method.

VIOLATIONS OF THE WPCA (Nebraska Wage Payment & Collection Act)

- Administrative penalty of up to \$500 for the first violation
- Up to \$5,000 for second and subsequent violations

For more information about wages in Nebraska please contact 402-471-2239. To file a wage complaint visit our website at dol.nebraska.gov/LaborStandards/WageComplaint/WageComplaintForm.

For questions regarding overtime, travel time, and salaried individuals contact the United States Department of Labor at 1-866-487-2365 or visit dol.gov.