



MEMORANDUM

Imagine Nebraska Act Guidance

This Policy remains effective until it is amended, superseded, or rescinded.

SUBJECT: Wage Thresholds for 2025 Imagine Nebraska Act Applications

This guidance document is advisory in nature but is binding on the Department of Economic Development (DED) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DED and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

ISSUE:

- I. What are the required hourly wage thresholds for ImagineNE applications submitted on or after January 1, 2025?

CONCLUSION:

- I. Beginning with applications filed on or after January 1, 2025, an applicant must meet the following minimum hourly wage threshold requirements to be eligible for tax credits under the ImagineNE Nebraska Act:

Table with 3 columns: Application Level, Wage Threshold*, 2025. Rows include Economic Redevelopment Areas, Mfg. Growth & Expansion (Rural/Urban), Growth & Expansion, Quality Jobs, Quality Jobs - Investment, Mega-Project, and Modernization.

Application Year	Historical Minimum Hourly Wage Thresholds by Application Level							
	ERA	Mfg. G & E Rural	Mfg. G & E Urban	Growth & Expansion	Quality Jobs	Quality Jobs Investment	Mega-Project	Modernization
2025	\$19.92	\$19.92	\$21.34	\$25.61	\$28.45	\$28.45	\$42.68	\$42.68
2024	\$19.27	\$19.27	\$20.64	\$24.77	\$27.53	\$27.53	\$41.29	\$41.29
2023	\$18.13	\$18.13	\$19.43	\$23.31	\$25.90	\$25.90	\$38.85	\$38.85
2022	\$17.31	\$17.31	\$18.54	\$22.25	\$24.73	\$24.73	\$37.09	\$37.09
2021	\$16.10	\$16.10	\$17.25	\$20.70	\$23.00	\$23.00	\$34.50	\$34.50