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*\$3,700 to \$6,600 Increase in Wages      43,000 Jobs Protected*

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## WAGES, TAKE-HOME PAY, AND DISPOSABLE INCOME

CEA finds that the OBBB will raise wages in Nebraska by an inflation-adjusted range of about \$3700 to \$6600 over the next four years.

A typical family with two children in Nebraska can expect to see higher take-home pay of about \$7300 to \$10300 with OBBB compared to if it was not passed.

Around 4% of the labor force is employed in occupations that would likely benefit from the no taxes on tips provision of the OBBB.

Around 300 thousand seniors in Nebraska could benefit from the no taxes on social security provision of the OBBB.

Around 29% of all employees in Nebraska regularly work overtime and could benefit from the no tax on overtime provision of the OBBB. An even larger 65% of workers in Nebraska are in occupations that are likely eligible for overtime and could also benefit.

## JOBS, BUSINESSES, AND HOUSING

CEA finds that the OBBB will protect about 43 thousand full-time equivalent jobs in Nebraska over the next four years relative to if the TCJA had been allowed to expire.

There are several provisions in the OBBB that will boost the manufacturing industry. In Nebraska, about 3% of firms, 3% of establishments, and 11% of employment is in the manufacturing sector.

The OBBB extends the 199A passthrough deduction for small businesses. There are about 35 thousand firms in Nebraska which could be eligible for the deduction, or about 44% of all firms.

The OBBB enhances Opportunity Zones incentives and makes the policy permanent. In Nebraska, there are 44 Opportunity Zones. CEA finds that Opportunity Zones created an estimated 6 thousand jobs following the passage of the TCJA through 2021 and led to the construction of about 1600 housing units in Nebraska through the third quarter of 2024.

