

Low Income Home Energy Assistance Program Income Guidelines

INCOME GUIDELINES. The Nebraska Low Income Home Energy Assistance Program (LIHEAP) utilizes gross income when determining income eligibility. The income limit for the Low Income Home Energy Program is 150% of the federal poverty level, and the table below displays the annual income equivalent to 150% of the federal poverty level for each household size. This data is derived from the Annual Update of the Health and Human Services (HHS) Poverty Guidelines, Federal Register Notice.

LIHEAP Maximum Allowable Income (October 1, 2025 - September 30, 2026)	
Household Size	LIHEAP Gross Income Limit (150% of Federal Poverty Level)
1	\$23,475
2	\$31,725
3	\$39,975
4	\$48,225
5	\$56,475
6	\$64,725
7	\$72,975
8	\$81,225
* For each additional household member, add \$8,250.	

Heating Payment Computation

INSTRUCTIONS FOR COMPUTING HEATING PAYMENT AMOUNTS. To be eligible for LIHEAP, a household's total gross countable income must be at or below 150% of the federal poverty level. After eligibility is determined, 20% of the gross countable earned income is disregarded prior to determining the payment amount.

The heating assistance payment amount for eligible households is determined based on the countable income of the household (income after the disregard is applied), household size, household living arrangement, and fuel type. To compute the heating payment for eligible households:

- Locate the column that identifies the correct household size;
- In this column, locate the row that identifies the household's annual countable income. If the household's income is between two income levels, use the row with the higher amount;
- Follow that row to the right to determine the benefit tier;
- Locate the column that identifies the correct living arrangement (single-family or multi-family). If the household resides in a single-family arrangement, identify the column with the correct heating fuel type; and,
- In this column, locate the row for the previously identified benefit tier.

2026 LIHEAP Heating Season Payment Table - 150% Federal Poverty Level (FPL) Maximum											
Income Level						Benefit Amount					
Percentag e of FPL	Household Size					Benefit Tier	Single Family Arrangement				
	1	2	3	4	5		Kerosene Fuel Oil	Wood	Propane	Natural Gas Electricity Coal Corn	All Fuel Types
70%	\$10,955	\$14,805	\$18,655	\$22,505	\$26,355	1	\$1,050	\$800	\$850	\$700	\$380
100%	\$15,650	\$21,150	\$26,650	\$32,150	\$37,650	2	\$650	\$600	\$580	\$550	\$300
130%	\$20,345	\$27,495	\$34,645	\$41,795	\$48,945	3	\$350	\$350	\$330	\$400	\$220
150%	\$23,475	\$31,725	\$39,975	\$48,225	\$56,475	4	\$175	\$175	\$165	\$280	\$154

* A household size of 6 or more with gross countable income of:
• \$30,205 or less is eligible for Tier 1 benefits;
• \$30,205.01 through \$43,150 is eligible for Tier 2 benefits;
• \$43,150.01 through \$56,095 is eligible for Tier 3 benefits;
• \$56,095.01 through 150% of the FPL (based on household size) is eligible for Tier 4 benefits.

{Effective 10/1/25 through 9/30/26}

Cooling Payment Computation

INSTRUCTIONS FOR COMPUTING COOLING PAYMENT AMOUNTS. To be eligible for LIHEAP, a household's total gross countable income must be at or below 150% of the federal poverty level. After eligibility is determined, 20% of the gross countable earned income is disregarded prior to determining the payment amount.

The cooling assistance payment amount for eligible households is determined based on the countable income of the household (income after the disregard is applied), household size, and household living arrangement. To compute the cooling payment for eligible households:

- Locate the column that identifies the correct household size;
- In this column, locate the row that identifies the household's annual countable income. If the household's income is between two income levels, use the row with the higher amount;
- Follow that row to the right to determine the benefit tier;
- Locate the column that identifies the correct living arrangement (single-family or multi-family); and,
- In this column, locate the row for the previously identified benefit tier.

2026 LIHEAP Cooling Season Payment Table - 150% Federal Poverty Level (FPL) Maximum								
Percentage of FPL	Income Level					Benefit Amount		
	Household Size					Benefit Tier	Single Family Arrangement	Multi-Family Arrangement
	1	2	3	4	5			
70%	\$10,955	\$14,805	\$18,655	\$22,505	\$26,355	1	\$700	\$385
100%	\$15,650	\$21,150	\$26,650	\$32,150	\$37,650	2	\$595	\$335
130%	\$20,345	\$27,495	\$34,645	\$41,795	\$48,945	3	\$525	\$300
150%	\$23,475	\$31,725	\$39,975	\$48,225	\$56,475	4	\$478	\$273

* A household size of 6 or more with gross countable income of:

- \$30,205 or less is eligible for Tier 1 benefits;
- \$30,205.01 through \$43,150 is eligible for Tier 2 benefits;
- \$43,150.01 through \$56,095 is eligible for Tier 3 benefits;
- \$56,095.01 through 150% of the FPL (based on household size) is eligible for Tier 4 benefits.

{Effective 10/1/25 through 9/30/26}

476 Nebraska Administrative Code (NAC) Supplemental Information

APPLICATION PROCESSING. Eligibility must be determined within 30 days of receipt of a valid request or application for the Low Income Home Energy Assistance Program. If the household fails to provide the requested documentation within the specified timeframe, the household application may be denied, or an eligibility determination may be delayed. The 30-day deadline may be extended if the household fails to provide the requested documentation within the timeframe specified to do so. See 476 NAC 2-001.01.

COOLING ASSISTANCE. The Department requires verification of a severe illness or condition that is aggravated by extreme heat to be provided by a Medical Doctor, Doctor of Osteopathic Medicine, Physician Assistant, Advanced Practice Registered Nurse, or other Department approved medical provider on form IM-55. See 476 NAC 2-003.

HOME ENERGY CRISIS ASSISTANCE. Low Income Home Energy Assistance funds are utilized to assist with home energy needs for no more than the amount necessary to alleviate the crisis situation, up to \$500 per program year (per 476 NAC 2-004 and 3-003.02). Home energy is defined as a source of residential heating or cooling (per 476 NAC 1-004.08). LIHEAP funds cannot be used for non-energy utility costs such as trash collection, water, or sewer usage.

If the amount needed to alleviate the crisis situation includes utilities other than home energy utilities (a multi-utility provider), crisis assistance cannot be issued for the full amount needed to alleviate a crisis situation.

- Households that meet the eligibility criteria for crisis assistance and have a multi-utility provider, other than Metropolitan Utilities District (MUD), must pay 25% of the amount needed to alleviate the crisis situation before the Department can issue payment for the remaining amount to alleviate the crisis situation.
- Households that meet the eligibility criteria for crisis assistance and have MUD as a multi-utility provider must pay 50% of the amount needed to alleviate the crisis situation before the Department can issue payment for the remaining amount to alleviate the crisis situation.

TIME LIMITS FOR CRISIS ASSISTANCE. If a household is eligible to receive crisis assistance and is in a life-threatening situation, crisis assistance must be provided within 18 hours of the Department receiving a valid application or request for crisis assistance.

- A life-threatening crisis situation exists when a household is experiencing loss of the ability to heat or cool their home and contains a household member who:
 - Is age 60 or older;
 - Is under age six;
 - Receives a disability payment;
 - Has a medical condition aggravated by extreme heat or cold that is verified by a licensed medical provider; or,
 - Must use a medical device that requires electricity.

If a household is eligible to receive crisis assistance and is not in a life-threatening situation, crisis assistance must be provided within 48 hours of the Department receiving a valid application or request for crisis assistance.

WINDOW AIR CONDITIONERS. Households eligible for a window air conditioner may be approved for a portable air conditioning unit based upon the Department's discretion.