

2027 Financial Institutions Assessment for Depository Institutions

Information regarding NDBF's 2027 annual asset assessment is included below for each supervised Depository industry. LB 836 (2026) became effective in July 2026 and modified NDBF's funding mechanisms to eliminate hourly fees for regular examinations and incorporated the costs of supervision into the annual assessment model. Details of this change were sent to industry primary contacts on September 29, 2026, prior to the invoice. A copy of that notice is also attached on Page 2 for reference.

For the 2027 assessment, Banks, Credit Unions, Trust Companies, and Digital Asset Depositories are allowed to pay in two installments, if chosen, with 50% due within 30 days of the invoice date, and the remaining balance due no later than March 31, 2027.

Banks and Credit Unions

Total Assets 06/30/2026	Base Assessment Rate
Up to \$150 Mill	0.0850 / \$1,000
\$150 Mill – \$250 Mill	0.0728 / \$1,000
\$250 Mill – \$750 Mill	0.0532 / \$1,000
\$750 Mill +	0.0437 / \$1,000

For Banks and Credit Unions, the base rates in each applicable asset threshold category were assessed based on total assets as of June 30, 2026, and then increased by 22%, or a minimum of \$1,000, to cover the costs of supervision. Hourly fees will no longer be charged for regular examinations. Special examinations, visitations, investigations, and similar additional regulatory activities will be charged at \$75 per hour.

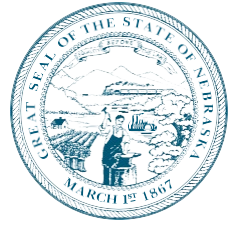
Trust Companies

Corporate Assets 06/30/2026	Base Assessment Rate
Up to \$150 Mill	0.085 / \$1,000

For Trust Companies, the base rates were assessed on trust company corporate assets as of June 30, 2026, and then increased by 22%, or a minimum of \$2,000, to cover the costs of supervision. Hourly fees will no longer be charged for regular examinations. Special examinations, visitations, investigations, and similar additional regulatory activities will be charged at \$75 per hour.

Digital Asset Depository Institutions

For Digital Asset Depository Institutions, the 2027 base assessment rate was set at \$70,000 to cover the costs of supervision. Hourly fees will not be charged for regular examinations. Special examinations, visitations, investigations, and similar additional regulatory activities will be charged at \$75 per hour.



September 29, 2026

RE: Updates to Nebraska Financial Institutions Assessment

All State-Chartered Financial Institutions:

As the Nebraska Department of Banking and Finance (“Department”) is the state agency responsible for the regulation and supervision of the Nebraska State-Chartered Banks, Credit Unions, Trust Companies, and Digital Asset Depositories, the Department is issuing this update to provide notice of upcoming changes to the statutes governing the collection and assessment of fees applicable to these financial institutions.

LB 836 (2026), which became effective on July 18, 2026, modified the Department’s funding mechanisms to eliminate hourly fees for regular examinations charged to supervised entities, replacing those fees with an annual assessment model. This change is revenue neutral to the Department’s operation, and was made to provide greater clarity, transparency, and certainty to our supervised institutions. By removing the variability of hourly examination costs and moving to an annualized assessment based upon metrics and volumes relevant to each particular industry, chartered financial institutions will be better able to plan and account for future costs of regulation and supervision in Nebraska.

Accordingly, financial institutions will be receiving further information soon regarding the assessment that they will be responsible for paying, as those amounts are finalized and approved, pursuant to statute. For this initial year of this change, the Department will be allowing financial institutions to pay their assessments in two equal installments, if chosen. The first installment will be due no later than October 30, 2026, and the second installment must be paid no later than March 31, 2027.

Please note that this change in the collection and assessment of fees ***did not*** remove the hourly examination fee for any special, additional, or for-cause examination that is conducted outside of the regular frequency or risk-scoped period. Similarly, fees for costs incurred by the Department for examinations that require out-of-state travel will continue to be charged to examined financial institutions.

These changes were contained within LB 836 (2026). The text of LB 836 is available on the Nebraska Legislature’s website at: <https://nebraskalegislature.gov/FloorDocs/109/PDF/Slip/LB836.pdf>. If you have any questions, please contact the Department by phone at 402-471-2171 or by email to: DOB.Banking@nebraska.gov.