

2023 Nebraska Tax Calculation Schedule for Individual Income Tax

This calculation represents Nebraska income tax before any credits are applied. Enter on line 15, Form 1040N.

Single Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,700	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,700	22,170	\$ 91.02 + 3.51% of the excess over \$3,700
22,170	35,730	\$ 739.32 + 5.01% of the excess over \$22,170
35,730	—	\$ 1,418.68 + 6.64% of the excess over \$35,730

Married Taxpayers, Filing Jointly and Qualifying Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 7,390	2.46% of Nebraska Taxable Income, line 14, Form 1040N
7,390	44,350	\$ 181.79 + 3.51% of the excess over \$7,390
44,350	71,460	\$1,479.09 + 5.01% of the excess over \$44,350
71,460	—	\$2,837.30 + 6.64% of the excess over \$71,460

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,700	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,700	22,170	\$ 91.02 + 3.51% of the excess over \$3,700
22,170	35,730	\$ 739.32 + 5.01% of the excess over \$22,170
35,730	—	\$ 1,418.68 + 6.64% of the excess over \$35,730

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,900	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,900	35,480	\$ 169.74 + 3.51% of the excess over \$6,900
35,480	52,980	\$ 1,172.90 + 5.01% of the excess over \$35,480
52,980	—	\$ 2,049.65 + 6.64% of the excess over \$52,980