

# History of Individual Income Tax Rates by Brackets

Effective for tax years beginning on or after January 1, 2023 and before January 1, 2024, the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 7,390	\$0 - 6,900	\$0 - 3,700
2	\$7,390 - 44,350	\$6,900 - 35,480	\$3,700 - 22,170
3	\$44,350 - 71,460	\$35,480 - 52,980	\$22,170 - 35,730
4	Over \$71,460	Over \$52,980	Over \$35,730

Effective for tax years beginning on or after January 1, 2022 and before January 1, 2023, the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,860	\$0 - 6,410	\$0 - 3,440
2	\$6,860 - 41,190	\$6,410 - 32,950	\$3,440 - 20,590
3	\$41,190 - 66,360	\$32,950 - 49,200	\$20,590 - 33,180
4	Over \$66,360	Over \$49,200	Over \$33,180

Effective for tax years beginning on or after January 1, 2021 and before January 1, 2022 (LB 1090-2018), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,660	\$0 - 6,220	\$0 - 3,340
2	\$6,660 - 39,990	\$6,220 - 31,990	\$3,340 - 19,990
3	\$39,990 - 64,430	\$31,990 - 47,760	\$19,990 - 32,210
4	Over \$64,430	Over \$47,760	Over \$32,210

Effective January 1, 2020 (LB 1090-2018), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,570	\$0 - 6,130	\$0 - 3,290
2	\$6,570 - 39,410	\$6,130 - 31,530	\$3,290 - 19,700
3	\$39,410 - 63,500	\$31,530 - 47,080	\$19,700 - 31,750
4	Over \$63,500	Over \$47,080	Over \$31,750

Effective January 1, 2019 (LB 1090-2018), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,440	\$0 - 6,020	\$0 - 3,230
2	\$6,440 - 38,680	\$6,020 - 30,940	\$3,230 - 19,330
3	\$38,680 - 62,320	\$30,940 - 46,200	\$19,330 - 31,160
4	Over \$62,320	Over \$46,200	Over \$31,160

Effective January 1, 2018 (LB 1090-2018), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,290	\$0 - 5,870	\$0 - 3,150
2	\$6,290 - 37,770	\$5,870 - 30,210	\$3,150 - 18,880
3	\$37,770 - 60,840	\$30,210 - 45,110	\$18,880 - 30,420
4	Over \$60,840	Over \$45,110	Over \$30,420

Effective January 1, 2017 (LB 970-2012), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,170	\$0 - 5,760	\$0 - 3,090
2	\$6,170 - 37,030	\$5,760 - 29,620	\$3,090 - 18,510
3	\$37,030 - 59,660	\$29,620 - 44,230	\$18,510 - 29,830
4	Over \$59,660	Over \$44,230	Over \$29,830

Effective January 1, 2016 (LB 970-2012), the individual income tax brackets are as follows:

<b>Bracket No.</b>	<b>Married, Filing Jointly</b>	<b>Head of Household</b>	<b>Single Individuals/ Married, Filing Separately</b>
1	\$0 - 6,120	\$0 - 5,710	\$0 - 3,060
2	\$6,120 - 36,730	\$5,710 - 29,390	\$3,060 - 18,370
3	\$36,730 - 59,180	\$29,390 - 43,880	\$18,370 - 29,590
4	Over \$59,180	Over \$43,880	Over \$29,590

Effective January 1, 2015 (LB 970-2012), the individual income tax brackets are as follows:

<b>Bracket No.</b>	<b>Married, Filing Jointly</b>	<b>Head of Household</b>	<b>Single Individuals/ Married, Filing Separately</b>
1	\$0 - 6,090	\$0 - 5,690	\$0 - 3,050
2	\$6,090 - 36,570	\$5,690 - 29,260	\$3,050 - 18,280
3	\$36,570 - 58,920	\$29,260 - 43,680	\$18,280 - 29,460
4	Over \$58,920	Over \$43,680	Over \$29,460

Effective January 1, 2014 (LB 970-2012), the individual income tax brackets are as follows:

<b>Bracket No.</b>	<b>Married, Filing Jointly</b>	<b>Head of Household</b>	<b>Single Individuals/ Married, Filing Separately</b>
1	\$0 - 6,000	\$0 - 5,600	\$0 - 3,000
2	\$6,000 - 36,000	\$5,600 - 28,800	\$3,000 - 18,000
3	\$36,000 - 58,000	\$28,800 - 43,000	\$18,000 - 29,000
4	Over \$58,000	Over \$43,000	Over \$29,000

Effective January 1, 2007 (LB 367), the individual income tax brackets were as follows:

<b>Bracket No.</b>	<b>Married, Filing Jointly</b>	<b>Head of Household</b>	<b>Single Individuals/ Married, Filing Separately</b>
1	\$0 - 4,800	\$0 - 4,500	\$0 - 2,400
2	\$4,800 - 35,000	\$4,500 - 28,000	\$2,400 - 17,500
3	\$35,000 - 54,000	\$28,000 - 40,000	\$17,500 - 27,000
4	Over \$54,000	Over \$40,000	Over \$27,000

Effective January 1, 2006 (LB 968), the individual income tax brackets were as follows:

<b>Bracket No.</b>	<b>Married, Filing Jointly</b>	<b>Head of Household</b>	<b>Single Individuals/ Married, Filing Separately</b>
1	\$0 - 4,000	\$0 - 3,800	\$0 - 2,400
2	\$4,000 - 31,000	\$3,800 - 25,000	\$2,400 - 17,500
3	\$31,000 - 50,000	\$25,000 - 35,000	\$17,500 - 27,000
4	Over \$50,000	Over \$35,000	Over \$27,000

Effective January 1, 1993, the individual income tax brackets were as follows:

<b>Bracket No.</b>	<b>Married, Filing Jointly</b>	<b>Head of Household</b>	<b>Single Individuals</b>
1	\$0 - 4,000	\$0 - 3,800	\$0 - 2,400
2	\$4,000 - 30,000	\$3,800 - 24,000	\$2,400 - 17,000
3	\$30,000 - 46,750	\$24,000 - 35,000	\$17,000 - 26,500
4	Over \$46,750	Over \$35,000	Over \$26,500