

2008 Nebraska Tax Rates on Nebraska Taxable Income

Subtract \$113 from the tax table calculation for each federal personal exemption allowed.

Single Taxpayer

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 2,400		2.56% of taxable income
\$ 2,400	17,500	\$ 61.44	+ 3.57% of the excess over \$2,400
\$ 17,500	27,000	\$ 600.51	+ 5.12% of the excess over \$17,500
\$ 27,000	—	\$ 1,086.91	+ 6.84% of the excess over \$27,000*

Married Taxpayers Filing Jointly and Surviving Spouses

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 4,800		2.56% of taxable income
\$ 4,800	35,000	\$ 122.88	+ 3.57% of the excess over \$4,800
\$ 35,000	54,000	\$ 1,201.02	+ 5.12% of the excess over \$35,000
\$ 54,000	—	\$ 2,173.82	+ 6.84% of the excess over \$54,000*

Married Individuals Filing Separately

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 2,400		2.56% of taxable income
\$ 2,400	17,500	\$ 61.44	+ 3.57% of the excess over \$2,400
\$ 17,500	27,000	\$ 600.51	+ 5.12% of the excess over \$17,500
\$ 27,000	—	\$ 1,086.91	+ 6.84% of the excess over \$27,000*

Heads of Household

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 0	\$ 4,500		2.56% of taxable income
\$ 4,500	28,000	\$ 115.20	+ 3.57% of the excess over \$4,500
\$ 28,000	40,000	\$ 954.15	+ 5.12% of the excess over \$28,000
\$ 40,000	—	\$ 1,568.55	+ 6.84% of the excess over \$40,000*

* If adjusted gross income is \$159,950 or more (\$79,975 if married filing separate), Nebraska itemized deductions are reduced and marginal tax rates are phased out. (See the Nebraska Additional Tax Rate Schedule for 2008.)