

2020 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	\$ 3,290	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,290	19,700	\$ 80.93 + 3.51% of the excess over \$3,290
19,700	31,750	\$ 656.92 + 5.01% of the excess over \$19,700
31,750	—	\$ 1,260.63 + 6.84% of the excess over \$31,750

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,570	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,570	39,410	\$ 161.62 + 3.51% of the excess over \$6,570
39,410	63,500	\$1,314.30 + 5.01% of the excess over \$39,410
63,500	—	\$2,521.21 + 6.84% of the excess over \$63,500

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,290	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,290	19,700	\$ 80.93 + 3.51% of the excess over \$3,290
19,700	31,750	\$ 656.92 + 5.01% of the excess over \$19,700
31,750	—	\$ 1,260.63 + 6.84% of the excess over \$31,750

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,130	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,130	31,530	\$ 150.80 + 3.51% of the excess over \$6,130
31,530	47,080	\$ 1,042.34 + 5.01% of the excess over \$31,530
47,080	—	\$ 1,821.40 + 6.84% of the excess over \$47,080