

# Nebraska Tax Rate Chronologies

## Table 1 — Income Tax and Sales Tax Rates

### INDIVIDUAL INCOME TAX

| Tax Year                  | Primary Rate | Rate By Bracket Number <sup>1</sup> |       |       |       | Personal Exemption <sup>2</sup> | Standard Deductions |                    | Corporation Income Tax Rate <sup>4</sup> | Sales and Use Tax Rate | Sales Tax Collection Fee <sup>5</sup> |
|---------------------------|--------------|-------------------------------------|-------|-------|-------|---------------------------------|---------------------|--------------------|--|------------------------|---------------------------------------|
|                           |              | 1                                   | 2     | 3     | 4     |                                 | Single              | Joint <sup>3</sup> |  |                        |                                       |
| Jan. 1, 2023              | <sup>7</sup> | 2.46%                               | 3.51% | 5.01% | 6.64% | \$157                           | \$7,900             | \$15,800           | 5.58 & 7.81%                             | 5.5%                   | 3.00%                                 |
| Oct. 1, 2022              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 146                             | 7,350               | 14,700             | 5.58 & 7.81                              | 5.5                    | 3.00                                  |
| Jan. 1, 2022              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 146                             | 7,350               | 14,700             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2021              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 142                             | 7,100               | 14,200             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2020              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 140                             | 7,000               | 14,000             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2019              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 137                             | 6,900               | 13,800             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2018              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 134                             | 6,750               | 13,500             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2017              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 132                             | 6,350               | 12,700             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2016              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 131                             | 6,300               | 12,600             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2015              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 130                             | 6,300               | 12,600             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2014              | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 128                             | 6,200               | 12,400             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2013 <sup>6</sup> | <sup>7</sup> | 2.46                                | 3.51  | 5.01  | 6.84  | 126                             | 6,100               | 12,200             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2012              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 123                             | 5,950               | 11,900             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2011              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 120                             | 5,800               | 11,600             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2010              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 118                             | 5,700               | 11,400             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2009              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 118                             | 5,700               | 11,400             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2008              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 113                             | 5,450               | 10,900             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2007              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 111                             | 5,350               | 10,700             | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2006              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 106                             | 5,130               | 8,580              | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2005              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 103                             | 4,980               | 8,320              | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2004              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 101                             | 4,850               | 8,140              | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2003              | 3.70         | 2.56                                | 3.57  | 5.12  | 6.84  | 99                              | 4,750               | 7,950              | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Oct. 1, 2002              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 97                              | 4,700               | 7,850              | 5.58 & 7.81                              | 5.5                    | 2.50                                  |
| Jan. 1, 2002              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 97                              | 4,700               | 7,850              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Jan. 1, 2001              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 94                              | 4,550               | 7,600              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Jan. 1, 2000              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 91                              | 4,400               | 7,350              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| July 1, 1999              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 89                              | 4,300               | 7,200              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Jan. 1, 1999              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 89                              | 4,300               | 7,200              | 5.58 & 7.81                              | 4.5                    | 2.50 & 0.50                           |
| July 1, 1998              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 88                              | 4,250               | 7,100              | 5.58 & 7.81                              | 4.5                    | 2.50 & 0.50                           |
| Jan. 1, 1997              | 3.70         | 2.51                                | 3.49  | 5.01  | 6.68  | 86                              | 4,150               | 6,900              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Jan. 1, 1996              | 3.70         | 2.62                                | 3.65  | 5.24  | 6.99  | 72                              | 4,000               | 6,700              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Jan. 1, 1995              | 3.70         | 2.62                                | 3.65  | 5.24  | 6.99  | 69                              | 3,900               | 6,550              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Apr. 1, 1994              | 3.70         | 2.62                                | 3.65  | 5.24  | 6.99  | 69                              | 3,800               | 6,350              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |
| Jan. 1, 1994              | 3.70         | 2.62                                | 3.65  | 5.24  | 6.99  | 69                              | 3,800               | 6,350              | 5.58 & 7.81                              | 5.0                    | 0.75 & 0.25                           |
| Apr. 1, 1993              | 3.70         | 2.62                                | 3.65  | 5.24  | 6.99  | 65                              | 3,700               | 6,200              | 5.58 & 7.81                              | 5.0                    | 0.75 & 0.25                           |
| Jan. 1, 1993              | 3.70         | 2.62                                | 3.65  | 5.24  | 6.99  | 65                              | 3,700               | 6,200              | 5.58 & 7.81                              | 5.0                    | 2.50 & 0.50                           |

### History of years prior to 1993.

<sup>1</sup> For tax years prior to 2013, rates within the brackets are calculated as a percent of the primary rate. Effective for tax years beginning on or after 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 - 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                                  |

### History of Individual Income Tax Brackets prior to 2022.

# Nebraska Tax Rate Chronologies

## Table 1 — Income Tax and Sales Tax Rates (Continued)

Preferential tax rates are phased out for those taxpayers with federal adjusted gross income (AGI) greater than:

|  |                   |                   |
|--|-------------------|-------------------|
| Not Applicable beginning in 2018 <sup>12</sup> | \$166,800 in 2009 |                   |
| \$313,800 in 2017 <sup>11</sup>                | \$159,950 in 2008 | \$128,950 in 2000 |
| \$311,300 in 2016 <sup>10</sup>                | \$156,400 in 2007 | \$126,600 in 1999 |
| \$309,050 in 2015 <sup>9</sup>                 | \$150,500 in 2006 | \$124,500 in 1998 |
| \$305,050 in 2014 <sup>8</sup>                 | \$145,950 in 2005 | \$121,200 in 1997 |
| \$300,000 in 2013                              | \$142,700 in 2004 | \$117,950 in 1996 |
| \$173,650 in 2012                              | \$139,500 in 2003 | \$114,700 in 1995 |
| \$169,550 in 2011                              | \$137,300 in 2002 | \$111,800 in 1994 |
| \$167,100 in 2010                              | \$132,950 in 2001 | \$108,450 in 1993 |

<sup>2</sup> Beginning in 1993, a nonrefundable personal exemption credit was implemented. The credit was phased out as federal AGI increased for higher income taxpayers through tax year 2005.

<sup>3</sup> The standard deduction was phased out as federal AGI increases for higher income taxpayers through tax year 2005. Also, itemized deductions for higher income taxpayers were phased out similar to current federal phaseout provisions through tax year 2005.

<sup>4</sup> Beginning in 2008, the first rate is applied to the first \$100,000 of taxable income, and the second rate is applied to the taxable income amount over \$100,00. For taxable years beginning January 1, 1993 and prior to January 1, 2008, the first rate is applied to the first \$50,000 of taxable income, and the second rate is applied to the taxable income amount over \$50,000.

<sup>5</sup> Effective April 1, 1993 to March 31, 1994, the first rate was applied to the first \$2,000, and the second rate was applied to the amount over \$2,000. Effective April 1, 1994, the first rate was on the first \$3,000, and the second rate was on the amount over \$3,000. Effective October 1, 2002, the collection fee was 2.5% on the first \$3,000 only, which operates as a monthly cap of \$75. Effective October 1, 2022, the collection fee was increased to 3% of the first \$5,000, with a monthly cap of \$150.

<sup>6</sup> LB970 reduced income tax rates beginning for tax year 2013 and expanded income tax brackets beginning for tax year 2014.

<sup>7</sup> The use of the primary rate to determine tax rates terminated for years after 2012.

<sup>8</sup> Single \$254,200; Head of Household \$279,650; Married, Filing Separately \$152,525; Married, Filing Jointly \$305,050.

<sup>9</sup> Single \$258,250; Head of Household \$284,050; Married, Filing Separately \$154,950; Married, Filing Jointly \$309,900.

<sup>10</sup> Single \$259,400; Head of Household \$285,350; Married, Filing Separately \$155,650; Married, Filing Jointly \$311,300.

<sup>11</sup> Single \$261,500; Head of Household \$287,650; Married, Filing Separately \$156,900; Married, Filing Jointly \$313,800.

### Interest Rate Assessed on State Taxes

**As of January 1, 2023, simple interest will be assessed at the rate of 5%** on delinquent tax payments and applied to eligible credits or refunds of taxes collected by the state.

The rate of interest on delinquent payments of any taxes or special assessments was:

- 3% from 1/1/2021 through 12/31/2022
- 5% from 1/1/2019 through 12/31/2020
- 3% from 1/1/2013 through 12/31/2018
- 5% from 1/1/2009 through 12/31/2012
- 8% from 1/1/2007 through 12/31/2008
- 6% from 1/1/2003 through 12/31/2006
- 9% from 1/1/1995 through 12/31/2002
- 7% from 1/1/1993 through 12/31/1994
- 14% through 12/31/1993