

# 2024 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	\$ 3,900	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,900	23,370	\$ 95.94 + 3.51% of the excess over \$3,900
23,370	37,670	\$ 779.34 + 5.01% of the excess over \$23,370
37,670	—	\$ 1,495.77 + 5.84% of the excess over \$37,670

## Married Taxpayers, Filing Jointly and Qualifying Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 7,790	2.46% of Nebraska Taxable Income, line 14, Form 1040N
7,790	46,760	\$ 191.63 + 3.51% of the excess over \$7,790
46,760	75,340	\$ 1,559.48 + 5.01% of the excess over \$46,760
75,340	—	\$ 2,991.34 + 5.84% of the excess over \$75,340

## Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,900	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,900	23,370	\$ 95.94 + 3.51% of the excess over \$3,900
23,370	37,670	\$ 779.34 + 5.01% of the excess over \$23,370
37,670	—	\$ 1,495.77 + 5.84% of the excess over \$37,670

## Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 7,270	2.46% of Nebraska Taxable Income, line 14, Form 1040N
7,270	37,400	\$ 178.84 + 3.51% of the excess over \$7,270
37,400	55,850	\$ 1,236.41 + 5.01% of the excess over \$37,400
55,850	—	\$ 2,160.75 + 5.84% of the excess over \$55,850