

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

DRAFT AS OF 8/16/2024
 DO NOT FILE