

# 2025 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	\$ 4,030	2.46% of Nebraska Taxable Income, line 14, Form 1040N
4,030	24,120	\$ 99.14 + 3.51% of the excess over \$4,030
24,120	38,870	\$ 804.30 + 5.01% of the excess over \$24,120
38,870	—	\$ 1,543.28 + 5.20% of the excess over \$38,870

## Married Taxpayers, Filing Jointly and Qualifying Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 8,040	2.46% of Nebraska Taxable Income, line 14, Form 1040N
8,040	48,250	\$ 197.78 + 3.51% of the excess over \$8,040
48,250	77,730	\$ 1,609.15 + 5.01% of the excess over \$48,250
77,730	—	\$ 3,086.10 + 5.20% of the excess over \$77,730

## Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 4,030	2.46% of Nebraska Taxable Income, line 14, Form 1040N
4,030	24,120	\$ 99.14 + 3.51% of the excess over \$4,030
24,120	38,870	\$ 804.30 + 5.01% of the excess over \$24,120
38,870	—	\$ 1,543.28 + 5.20% of the excess over \$38,870

## Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 7,510	2.46% of Nebraska Taxable Income, line 14, Form 1040N
7,510	38,590	\$ 184.75 + 3.51% of the excess over \$7,510
38,590	57,630	\$ 1,275.66 + 5.01% of the excess over \$38,590
57,630	—	\$ 2,229.56 + 5.20% of the excess over \$57,630