

2025 Nebraska Tax Table

Use your Nebraska taxable income found on line 14, Form 1040N.

Only taxpayers filing paper returns may use the Nebraska Tax Table. If your Nebraska taxable income is more than the highest amount in the tax table, see instructions at the end of the table.

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
60						6,560						13,060					
60	160	\$3	\$3	\$3	\$3	6560	6660	\$190	\$163	\$190	\$163	13060	13160	\$418	\$376	\$418	\$381
160	260	\$5	\$5	\$5	\$5	6660	6760	\$193	\$165	\$193	\$165	13160	13260	\$421	\$379	\$421	\$385
260	360	\$8	\$8	\$8	\$8	6760	6860	\$197	\$168	\$197	\$168	13260	13360	\$425	\$383	\$425	\$388
360	460	\$10	\$10	\$10	\$10	6860	6960	\$200	\$170	\$200	\$170	13360	13460	\$428	\$386	\$428	\$392
460	560	\$13	\$13	\$13	\$13	6960	7060	\$204	\$172	\$204	\$172	13460	13560	\$432	\$390	\$432	\$395
560	660	\$15	\$15	\$15	\$15	7060	7160	\$207	\$175	\$207	\$175	13560	13660	\$435	\$393	\$435	\$399
660	760	\$17	\$17	\$17	\$17	7160	7260	\$211	\$177	\$211	\$177	13660	13760	\$439	\$397	\$439	\$402
760	860	\$20	\$20	\$20	\$20	7260	7360	\$214	\$180	\$214	\$180	13760	13860	\$442	\$400	\$442	\$406
860	960	\$22	\$22	\$22	\$22	7360	7460	\$218	\$182	\$218	\$182	13860	13960	\$446	\$404	\$446	\$409
960	1060	\$25	\$25	\$25	\$25	7460	7560	\$221	\$185	\$221	\$185	13960	14060	\$449	\$407	\$449	\$413
1060	1160	\$27	\$27	\$27	\$27	7560	7660	\$225	\$187	\$225	\$188	14060	14160	\$453	\$411	\$453	\$416
1160	1260	\$30	\$30	\$30	\$30	7660	7760	\$228	\$190	\$228	\$192	14160	14260	\$456	\$414	\$456	\$420
1260	1360	\$32	\$32	\$32	\$32	7760	7860	\$232	\$192	\$232	\$195	14260	14360	\$460	\$418	\$460	\$423
1360	1460	\$35	\$35	\$35	\$35	7860	7960	\$235	\$195	\$235	\$199	14360	14460	\$463	\$421	\$463	\$427
1460	1560	\$37	\$37	\$37	\$37	7960	8060	\$239	\$197	\$239	\$202	14460	14560	\$467	\$425	\$467	\$430
1560	1660	\$40	\$40	\$40	\$40	8060	8160	\$242	\$200	\$242	\$206	14560	14660	\$470	\$428	\$470	\$434
1660	1760	\$42	\$42	\$42	\$42	8160	8260	\$246	\$204	\$246	\$209	14660	14760	\$474	\$432	\$474	\$437
1760	1860	\$45	\$45	\$45	\$45	8260	8360	\$249	\$207	\$249	\$213	14760	14860	\$478	\$435	\$478	\$441
1860	1960	\$47	\$47	\$47	\$47	8360	8460	\$253	\$211	\$253	\$216	14860	14960	\$481	\$439	\$481	\$444
1960	2060	\$49	\$49	\$49	\$49	8460	8560	\$256	\$214	\$256	\$220	14960	15060	\$485	\$442	\$485	\$448
2060	2160	\$52	\$52	\$52	\$52	8560	8660	\$260	\$218	\$260	\$223	15060	15160	\$488	\$446	\$488	\$452
2160	2260	\$54	\$54	\$54	\$54	8660	8760	\$263	\$221	\$263	\$227	15160	15260	\$492	\$449	\$492	\$455
2260	2360	\$57	\$57	\$57	\$57	8760	8860	\$267	\$225	\$267	\$230	15260	15360	\$495	\$453	\$495	\$459
2360	2460	\$59	\$59	\$59	\$59	8860	8960	\$270	\$228	\$270	\$234	15360	15460	\$499	\$456	\$499	\$462
2460	2560	\$62	\$62	\$62	\$62	8960	9060	\$274	\$232	\$274	\$237	15460	15560	\$502	\$460	\$502	\$466
2560	2660	\$64	\$64	\$64	\$64	9060	9160	\$277	\$235	\$277	\$241	15560	15660	\$506	\$463	\$506	\$469
2660	2760	\$67	\$67	\$67	\$67	9160	9260	\$281	\$239	\$281	\$244	15660	15760	\$509	\$467	\$509	\$473
2,760						9,260						15,760					
2760	2860	\$69	\$69	\$69	\$69	9260	9360	\$284	\$242	\$284	\$248	15760	15860	\$513	\$471	\$513	\$476
2860	2960	\$72	\$72	\$72	\$72	9360	9460	\$288	\$246	\$288	\$251	15860	15960	\$516	\$474	\$516	\$480
2960	3060	\$74	\$74	\$74	\$74	9460	9560	\$291	\$249	\$291	\$255	15960	16060	\$520	\$478	\$520	\$483
3060	3160	\$77	\$77	\$77	\$77	9560	9660	\$295	\$253	\$295	\$258	16060	16160	\$523	\$481	\$523	\$487
3160	3260	\$79	\$79	\$79	\$79	9660	9760	\$299	\$256	\$299	\$262	16160	16260	\$527	\$485	\$527	\$490
3260	3360	\$81	\$81	\$81	\$81	9760	9860	\$302	\$260	\$302	\$265	16260	16360	\$530	\$488	\$530	\$494
3360	3460	\$84	\$84	\$84	\$84	9860	9960	\$306	\$263	\$306	\$269	16360	16460	\$534	\$492	\$534	\$497
3460	3560	\$86	\$86	\$86	\$86	9960	10060	\$309	\$267	\$309	\$272	16460	16560	\$537	\$495	\$537	\$501
3560	3660	\$89	\$89	\$89	\$89	10060	10160	\$313	\$270	\$313	\$276	16560	16660	\$541	\$499	\$541	\$504
3660	3760	\$91	\$91	\$91	\$91	10160	10260	\$316	\$274	\$316	\$280	16660	16760	\$544	\$502	\$544	\$508
3760	3860	\$94	\$94	\$94	\$94	10260	10360	\$320	\$277	\$320	\$283	16760	16860	\$548	\$506	\$548	\$511
3860	3960	\$96	\$96	\$96	\$96	10360	10460	\$323	\$281	\$323	\$287	16860	16960	\$551	\$509	\$551	\$515
3960	4060	\$99	\$99	\$99	\$99	10460	10560	\$327	\$284	\$327	\$290	16960	17060	\$555	\$513	\$555	\$518
4060	4160	\$102	\$101	\$102	\$101	10560	10660	\$330	\$288	\$330	\$294	17060	17160	\$558	\$516	\$558	\$522
4160	4260	\$105	\$104	\$105	\$104	10660	10760	\$334	\$292	\$334	\$297	17160	17260	\$562	\$520	\$562	\$525
4260	4360	\$109	\$106	\$109	\$106	10760	10860	\$337	\$295	\$337	\$301	17260	17360	\$565	\$523	\$565	\$529
4360	4460	\$112	\$108	\$112	\$108	10860	10960	\$341	\$299	\$341	\$304	17360	17460	\$569	\$527	\$569	\$532
4460	4560	\$116	\$111	\$116	\$111	10960	11060	\$344	\$302	\$344	\$308	17460	17560	\$572	\$530	\$572	\$536
4560	4660	\$119	\$113	\$119	\$113	11060	11160	\$348	\$306	\$348	\$311	17560	17660	\$576	\$534	\$576	\$539
4660	4760	\$123	\$116	\$123	\$116	11160	11260	\$351	\$309	\$351	\$315	17660	17760	\$579	\$537	\$579	\$543
4760	4860	\$127	\$118	\$127	\$118	11260	11360	\$355	\$313	\$355	\$318	17760	17860	\$583	\$541	\$583	\$546
4860	4960	\$130	\$121	\$130	\$121	11360	11460	\$358	\$316	\$358	\$322	17860	17960	\$586	\$544	\$586	\$550
4960	5060	\$134	\$123	\$134	\$123	11460	11560	\$362	\$320	\$362	\$325	17960	18060	\$590	\$548	\$590	\$553
5060	5160	\$137	\$126	\$137	\$126	11560	11660	\$365	\$323	\$365	\$329	18060	18160	\$593	\$551	\$593	\$557
5160	5260	\$141	\$128	\$141	\$128	11660	11760	\$369	\$327	\$369	\$332	18160	18260	\$597	\$555	\$597	\$560
5260	5360	\$144	\$131	\$144	\$131	11760	11860	\$372	\$330	\$372	\$336	18260	18360	\$600	\$558	\$600	\$564
5360	5460	\$148	\$133	\$148	\$133	11860	11960	\$376	\$334	\$376	\$339	18360	18460	\$604	\$562	\$604	\$567
5460	5560	\$151	\$136	\$151	\$136	11960	12060	\$379	\$337	\$379	\$343	18460	18560	\$607	\$565	\$607	\$571
5560	5660	\$155	\$138	\$155	\$138	12060	12160	\$383	\$341	\$383	\$346	18560	18660	\$611	\$569	\$611	\$574
5660	5760	\$158	\$140	\$158	\$140	12160	12260	\$386	\$344	\$386	\$350	18660	18760	\$614	\$572	\$614	\$578
5760	5860	\$162	\$143	\$162	\$143	12260	12360	\$390	\$348	\$390	\$353	18760	18860	\$618	\$576	\$618	\$581
5860	5960	\$165	\$145	\$165	\$145	12360	12460	\$393	\$351	\$393	\$357	18860	18960	\$621	\$579	\$621	\$585
5960	6060	\$169	\$148	\$169	\$148	12460	12560	\$397	\$355	\$397	\$360	18960	19060	\$625	\$583	\$625	\$588
6060	6160	\$172	\$150	\$172	\$150	12560	12660	\$400	\$358	\$400	\$364	19060	19160	\$628	\$586	\$628	\$592
6160	6260	\$176	\$153	\$176	\$153	12660	12760	\$404	\$362	\$404	\$367	19160	19260	\$632	\$590	\$632	\$595
6260	6360	\$179	\$155	\$179	\$155	12760	12860	\$407	\$365	\$407	\$371	19260	19360	\$635	\$593	\$635	\$599
6360	6460	\$183	\$158	\$183	\$158	12860	12960	\$411	\$369	\$411	\$374	19360	19460	\$639	\$597	\$639	\$602
6460	6560	\$186	\$160	\$186	\$160	12960	13060	\$414	\$372	\$414	\$378	19460	19560	\$642	\$600	\$642	\$606

*A qualifying surviving spouse must also use this column.

Continued on next page

2025 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
19,560						26,460						33,360					
19560	19660	\$646	\$604	\$646	\$609	26460	26560	\$924	\$846	\$924	\$852	33360	33460	\$1,270	\$1,088	\$1,270	\$1,094
19660	19760	\$650	\$607	\$650	\$613	26560	26660	\$929	\$850	\$929	\$855	33460	33560	\$1,275	\$1,092	\$1,275	\$1,097
19760	19860	\$653	\$611	\$653	\$616	26660	26760	\$934	\$853	\$934	\$859	33560	33660	\$1,280	\$1,095	\$1,280	\$1,101
19860	19960	\$657	\$614	\$657	\$620	26760	26860	\$939	\$857	\$939	\$862	33660	33760	\$1,285	\$1,099	\$1,285	\$1,104
19960	20060	\$660	\$618	\$660	\$623	26860	26960	\$944	\$860	\$944	\$866	33760	33860	\$1,290	\$1,102	\$1,290	\$1,108
20060	20160	\$664	\$621	\$664	\$627	26960	27060	\$949	\$864	\$949	\$869	33860	33960	\$1,295	\$1,106	\$1,295	\$1,111
20160	20260	\$667	\$625	\$667	\$631	27060	27160	\$954	\$867	\$954	\$873	33960	34060	\$1,300	\$1,109	\$1,300	\$1,115
20260	20360	\$671	\$628	\$671	\$634	27160	27260	\$959	\$871	\$959	\$876	34060	34160	\$1,305	\$1,113	\$1,305	\$1,118
20360	20460	\$674	\$632	\$674	\$638	27260	27360	\$964	\$874	\$964	\$880	34160	34260	\$1,310	\$1,116	\$1,310	\$1,122
20460	20560	\$678	\$635	\$678	\$641	27360	27460	\$969	\$878	\$969	\$883	34260	34360	\$1,315	\$1,120	\$1,315	\$1,125
20560	20660	\$681	\$639	\$681	\$645	27460	27560	\$974	\$881	\$974	\$887	34360	34460	\$1,320	\$1,123	\$1,320	\$1,129
20660	20760	\$685	\$643	\$685	\$648	27560	27660	\$979	\$885	\$979	\$890	34460	34560	\$1,325	\$1,127	\$1,325	\$1,132
20760	20860	\$688	\$646	\$688	\$652	27660	27760	\$984	\$888	\$984	\$894	34560	34660	\$1,330	\$1,130	\$1,330	\$1,136
20860	20960	\$692	\$650	\$692	\$655	27760	27860	\$989	\$892	\$989	\$897	34660	34760	\$1,335	\$1,134	\$1,335	\$1,139
20960	21060	\$695	\$653	\$695	\$659	27860	27960	\$994	\$895	\$994	\$901	34760	34860	\$1,340	\$1,137	\$1,340	\$1,143
21060	21160	\$699	\$657	\$699	\$662	27960	28060	\$999	\$899	\$999	\$904	34860	34960	\$1,345	\$1,141	\$1,345	\$1,146
21160	21260	\$702	\$660	\$702	\$666	28060	28160	\$1,004	\$902	\$1,004	\$908	34960	35060	\$1,350	\$1,144	\$1,350	\$1,150
21260	21360	\$706	\$664	\$706	\$669	28160	28260	\$1,009	\$906	\$1,009	\$911	35060	35160	\$1,355	\$1,148	\$1,355	\$1,154
21360	21460	\$709	\$667	\$709	\$673	28260	28360	\$1,014	\$909	\$1,014	\$915	35160	35260	\$1,360	\$1,151	\$1,360	\$1,157
21460	21560	\$713	\$671	\$713	\$676	28360	28460	\$1,019	\$913	\$1,019	\$918	35260	35360	\$1,365	\$1,155	\$1,365	\$1,161
21560	21660	\$716	\$674	\$716	\$680	28460	28560	\$1,024	\$916	\$1,024	\$922	35360	35460	\$1,370	\$1,158	\$1,370	\$1,164
21660	21760	\$720	\$678	\$720	\$683	28560	28660	\$1,029	\$920	\$1,029	\$925	35460	35560	\$1,375	\$1,162	\$1,375	\$1,168
21760	21860	\$723	\$681	\$723	\$687	28660	28760	\$1,034	\$923	\$1,034	\$929	35560	35660	\$1,380	\$1,165	\$1,380	\$1,171
21860	21960	\$727	\$685	\$727	\$690	28760	28860	\$1,039	\$927	\$1,039	\$932	35660	35760	\$1,385	\$1,169	\$1,385	\$1,175
21960	22060	\$730	\$688	\$730	\$694	28860	28960	\$1,044	\$930	\$1,044	\$936	35760	35860	\$1,390	\$1,173	\$1,390	\$1,178
22060	22160	\$734	\$692	\$734	\$697	28960	29060	\$1,049	\$934	\$1,049	\$939	35860	35960	\$1,395	\$1,176	\$1,395	\$1,182
22160	22260	\$737	\$695	\$737	\$701	29060	29160	\$1,054	\$937	\$1,054	\$943	35960	36060	\$1,400	\$1,180	\$1,400	\$1,185
22260	22360	\$741	\$699	\$741	\$704	29160	29260	\$1,059	\$941	\$1,059	\$946	36060	36160	\$1,405	\$1,183	\$1,405	\$1,189
22360	22460	\$744	\$702	\$744	\$708	29260	29360	\$1,064	\$944	\$1,064	\$950	36160	36260	\$1,410	\$1,187	\$1,410	\$1,192
22460	22560	\$748	\$706	\$748	\$711	29360	29460	\$1,069	\$948	\$1,069	\$953	36260	36360	\$1,415	\$1,190	\$1,415	\$1,196
22560	22660	\$751	\$709	\$751	\$715	29460	29560	\$1,074	\$951	\$1,074	\$957	36360	36460	\$1,420	\$1,194	\$1,420	\$1,199
22,660						29,560						36,460					
22660	22760	\$755	\$713	\$755	\$718	29560	29660	\$1,079	\$955	\$1,079	\$960	36460	36560	\$1,425	\$1,197	\$1,425	\$1,203
22760	22860	\$758	\$716	\$758	\$722	29660	29760	\$1,084	\$958	\$1,084	\$964	36560	36660	\$1,430	\$1,201	\$1,430	\$1,206
22860	22960	\$762	\$720	\$762	\$725	29760	29860	\$1,089	\$962	\$1,089	\$967	36660	36760	\$1,435	\$1,204	\$1,435	\$1,210
22960	23060	\$765	\$723	\$765	\$729	29860	29960	\$1,094	\$965	\$1,094	\$971	36760	36860	\$1,440	\$1,208	\$1,440	\$1,213
23060	23160	\$769	\$727	\$769	\$732	29960	30060	\$1,099	\$969	\$1,099	\$974	36860	36960	\$1,445	\$1,211	\$1,445	\$1,217
23160	23260	\$772	\$730	\$772	\$736	30060	30160	\$1,104	\$972	\$1,104	\$978	36960	37060	\$1,450	\$1,215	\$1,450	\$1,220
23260	23360	\$776	\$734	\$776	\$739	30160	30260	\$1,109	\$976	\$1,109	\$982	37060	37160	\$1,455	\$1,218	\$1,455	\$1,224
23360	23460	\$779	\$737	\$779	\$743	30260	30360	\$1,114	\$979	\$1,114	\$985	37160	37260	\$1,460	\$1,222	\$1,460	\$1,227
23460	23560	\$783	\$741	\$783	\$746	30360	30460	\$1,119	\$983	\$1,119	\$989	37260	37360	\$1,465	\$1,225	\$1,465	\$1,231
23560	23660	\$786	\$744	\$786	\$750	30460	30560	\$1,124	\$986	\$1,124	\$992	37360	37460	\$1,470	\$1,229	\$1,470	\$1,234
23660	23760	\$790	\$748	\$790	\$753	30560	30660	\$1,129	\$990	\$1,129	\$996	37460	37560	\$1,475	\$1,232	\$1,475	\$1,238
23760	23860	\$793	\$751	\$793	\$757	30660	30760	\$1,134	\$994	\$1,134	\$999	37560	37660	\$1,480	\$1,236	\$1,480	\$1,241
23860	23960	\$797	\$755	\$797	\$760	30760	30860	\$1,139	\$997	\$1,139	\$1,003	37660	37760	\$1,485	\$1,239	\$1,485	\$1,245
23960	24060	\$800	\$758	\$800	\$764	30860	30960	\$1,144	\$1,001	\$1,144	\$1,006	37760	37860	\$1,490	\$1,243	\$1,490	\$1,248
24060	24160	\$804	\$762	\$804	\$767	30960	31060	\$1,149	\$1,004	\$1,149	\$1,010	37860	37960	\$1,495	\$1,246	\$1,495	\$1,252
24160	24260	\$809	\$765	\$809	\$771	31060	31160	\$1,154	\$1,008	\$1,154	\$1,013	37960	38060	\$1,500	\$1,250	\$1,500	\$1,255
24260	24360	\$814	\$769	\$814	\$774	31160	31260	\$1,160	\$1,011	\$1,160	\$1,017	38060	38160	\$1,505	\$1,253	\$1,505	\$1,259
24360	24460	\$819	\$772	\$819	\$778	31260	31360	\$1,165	\$1,015	\$1,165	\$1,020	38160	38260	\$1,510	\$1,257	\$1,510	\$1,262
24460	24560	\$824	\$776	\$824	\$781	31360	31460	\$1,170	\$1,018	\$1,170	\$1,024	38260	38360	\$1,515	\$1,260	\$1,515	\$1,266
24560	24660	\$829	\$779	\$829	\$785	31460	31560	\$1,175	\$1,022	\$1,175	\$1,027	38360	38460	\$1,520	\$1,264	\$1,520	\$1,269
24660	24760	\$834	\$783	\$834	\$788	31560	31660	\$1,180	\$1,025	\$1,180	\$1,031	38460	38560	\$1,525	\$1,267	\$1,525	\$1,273
24760	24860	\$839	\$786	\$839	\$792	31660	31760	\$1,185	\$1,029	\$1,185	\$1,034	38560	38660	\$1,530	\$1,271	\$1,530	\$1,277
24860	24960	\$844	\$790	\$844	\$795	31760	31860	\$1,190	\$1,032	\$1,190	\$1,038	38660	38760	\$1,535	\$1,274	\$1,535	\$1,282
24960	25060	\$849	\$793	\$849	\$799	31860	31960	\$1,195	\$1,036	\$1,195	\$1,041	38760	38860	\$1,540	\$1,278	\$1,540	\$1,287
25060	25160	\$854	\$797	\$854	\$803	31960	32060	\$1,200	\$1,039	\$1,200	\$1,045	38860	38960	\$1,545	\$1,281	\$1,545	\$1,292
25160	25260	\$8															

2025 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
40,260						47,160						54,060					
40260	40360	\$1,618	\$1,330	\$1,618	\$1,362	47160	47260	\$1,977	\$1,573	\$1,977	\$1,708	54060	54160	\$2,336	\$1,903	\$2,336	\$2,053
40360	40460	\$1,623	\$1,334	\$1,623	\$1,367	47260	47360	\$1,982	\$1,576	\$1,982	\$1,713	54160	54260	\$2,341	\$1,908	\$2,341	\$2,058
40460	40560	\$1,629	\$1,337	\$1,629	\$1,372	47360	47460	\$1,987	\$1,580	\$1,987	\$1,718	54260	54360	\$2,346	\$1,913	\$2,346	\$2,063
40560	40660	\$1,634	\$1,341	\$1,634	\$1,377	47460	47560	\$1,993	\$1,583	\$1,993	\$1,723	54360	54460	\$2,351	\$1,918	\$2,351	\$2,068
40660	40760	\$1,639	\$1,345	\$1,639	\$1,382	47560	47660	\$1,998	\$1,587	\$1,998	\$1,728	54460	54560	\$2,357	\$1,923	\$2,357	\$2,073
40760	40860	\$1,644	\$1,348	\$1,644	\$1,387	47660	47760	\$2,003	\$1,590	\$2,003	\$1,733	54560	54660	\$2,362	\$1,928	\$2,362	\$2,078
40860	40960	\$1,649	\$1,352	\$1,649	\$1,392	47760	47860	\$2,008	\$1,594	\$2,008	\$1,738	54660	54760	\$2,367	\$1,933	\$2,367	\$2,083
40960	41060	\$1,655	\$1,355	\$1,655	\$1,397	47860	47960	\$2,013	\$1,597	\$2,013	\$1,743	54760	54860	\$2,372	\$1,938	\$2,372	\$2,088
41060	41160	\$1,660	\$1,359	\$1,660	\$1,402	47960	48060	\$2,019	\$1,601	\$2,019	\$1,748	54860	54960	\$2,377	\$1,943	\$2,377	\$2,093
41160	41260	\$1,665	\$1,362	\$1,665	\$1,407	48060	48160	\$2,024	\$1,604	\$2,024	\$1,753	54960	55060	\$2,383	\$1,948	\$2,383	\$2,098
41260	41360	\$1,670	\$1,366	\$1,670	\$1,412	48160	48260	\$2,029	\$1,608	\$2,029	\$1,758	55060	55160	\$2,388	\$1,953	\$2,388	\$2,103
41360	41460	\$1,675	\$1,369	\$1,675	\$1,417	48260	48360	\$2,034	\$1,612	\$2,034	\$1,763	55160	55260	\$2,393	\$1,958	\$2,393	\$2,108
41460	41560	\$1,681	\$1,373	\$1,681	\$1,422	48360	48460	\$2,039	\$1,617	\$2,039	\$1,768	55260	55360	\$2,398	\$1,963	\$2,398	\$2,113
41560	41660	\$1,686	\$1,376	\$1,686	\$1,427	48460	48560	\$2,045	\$1,622	\$2,045	\$1,773	55360	55460	\$2,403	\$1,968	\$2,403	\$2,118
41660	41760	\$1,691	\$1,380	\$1,691	\$1,432	48560	48660	\$2,050	\$1,627	\$2,050	\$1,778	55460	55560	\$2,409	\$1,973	\$2,409	\$2,123
41760	41860	\$1,696	\$1,383	\$1,696	\$1,437	48660	48760	\$2,055	\$1,632	\$2,055	\$1,783	55560	55660	\$2,414	\$1,978	\$2,414	\$2,128
41860	41960	\$1,701	\$1,387	\$1,701	\$1,442	48760	48860	\$2,060	\$1,637	\$2,060	\$1,788	55660	55760	\$2,419	\$1,983	\$2,419	\$2,133
41960	42060	\$1,707	\$1,390	\$1,707	\$1,447	48860	48960	\$2,065	\$1,642	\$2,065	\$1,793	55760	55860	\$2,424	\$1,988	\$2,424	\$2,138
42060	42160	\$1,712	\$1,394	\$1,712	\$1,452	48960	49060	\$2,071	\$1,647	\$2,071	\$1,798	55860	55960	\$2,429	\$1,993	\$2,429	\$2,143
42160	42260	\$1,717	\$1,397	\$1,717	\$1,457	49060	49160	\$2,076	\$1,652	\$2,076	\$1,803	55960	56060	\$2,435	\$1,998	\$2,435	\$2,148
42260	42360	\$1,722	\$1,401	\$1,722	\$1,462	49160	49260	\$2,081	\$1,657	\$2,081	\$1,808	56060	56160	\$2,440	\$2,003	\$2,440	\$2,153
42360	42460	\$1,727	\$1,404	\$1,727	\$1,467	49260	49360	\$2,086	\$1,662	\$2,086	\$1,813	56160	56260	\$2,445	\$2,008	\$2,445	\$2,158
42460	42560	\$1,733	\$1,408	\$1,733	\$1,472	49360	49460	\$2,091	\$1,667	\$2,091	\$1,818	56260	56360	\$2,450	\$2,013	\$2,450	\$2,163
42560	42660	\$1,738	\$1,411	\$1,738	\$1,477	49460	49560	\$2,097	\$1,672	\$2,097	\$1,823	56360	56460	\$2,455	\$2,018	\$2,455	\$2,168
42660	42760	\$1,743	\$1,415	\$1,743	\$1,482	49560	49660	\$2,102	\$1,677	\$2,102	\$1,828	56460	56560	\$2,461	\$2,023	\$2,461	\$2,173
42760	42860	\$1,748	\$1,418	\$1,748	\$1,487	49660	49760	\$2,107	\$1,682	\$2,107	\$1,833	56560	56660	\$2,466	\$2,028	\$2,466	\$2,178
42860	42960	\$1,753	\$1,422	\$1,753	\$1,492	49760	49860	\$2,112	\$1,687	\$2,112	\$1,838	56660	56760	\$2,471	\$2,033	\$2,471	\$2,183
42960	43060	\$1,759	\$1,425	\$1,759	\$1,497	49860	49960	\$2,117	\$1,692	\$2,117	\$1,843	56760	56860	\$2,476	\$2,038	\$2,476	\$2,188
43060	43160	\$1,764	\$1,429	\$1,764	\$1,502	49960	50060	\$2,123	\$1,697	\$2,123	\$1,848	56860	56960	\$2,481	\$2,043	\$2,481	\$2,193
43160	43260	\$1,769	\$1,432	\$1,769	\$1,507	50060	50160	\$2,128	\$1,702	\$2,128	\$1,853	56960	57060	\$2,487	\$2,048	\$2,487	\$2,198
43260	43360	\$1,774	\$1,436	\$1,774	\$1,512	50160	50260	\$2,133	\$1,707	\$2,133	\$1,858	57060	57160	\$2,492	\$2,053	\$2,492	\$2,204
43,360						50,260						57,160					
43360	43460	\$1,779	\$1,439	\$1,779	\$1,517	50260	50360	\$2,138	\$1,712	\$2,138	\$1,863	57160	57260	\$2,497	\$2,058	\$2,497	\$2,209
43460	43560	\$1,785	\$1,443	\$1,785	\$1,522	50360	50460	\$2,143	\$1,717	\$2,143	\$1,868	57260	57360	\$2,502	\$2,063	\$2,502	\$2,214
43560	43660	\$1,790	\$1,446	\$1,790	\$1,527	50460	50560	\$2,149	\$1,722	\$2,149	\$1,873	57360	57460	\$2,507	\$2,068	\$2,507	\$2,219
43660	43760	\$1,795	\$1,450	\$1,795	\$1,532	50560	50660	\$2,154	\$1,727	\$2,154	\$1,878	57460	57560	\$2,513	\$2,073	\$2,513	\$2,224
43760	43860	\$1,800	\$1,453	\$1,800	\$1,537	50660	50760	\$2,159	\$1,732	\$2,159	\$1,883	57560	57660	\$2,518	\$2,078	\$2,518	\$2,229
43860	43960	\$1,805	\$1,457	\$1,805	\$1,542	50760	50860	\$2,164	\$1,737	\$2,164	\$1,888	57660	57760	\$2,523	\$2,083	\$2,523	\$2,234
43960	44060	\$1,811	\$1,460	\$1,811	\$1,547	50860	50960	\$2,169	\$1,742	\$2,169	\$1,893	57760	57860	\$2,528	\$2,088	\$2,528	\$2,239
44060	44160	\$1,816	\$1,464	\$1,816	\$1,552	50960	51060	\$2,175	\$1,747	\$2,175	\$1,898	57860	57960	\$2,533	\$2,093	\$2,533	\$2,244
44160	44260	\$1,821	\$1,467	\$1,821	\$1,557	51060	51160	\$2,180	\$1,752	\$2,180	\$1,903	57960	58060	\$2,539	\$2,098	\$2,539	\$2,249
44260	44360	\$1,826	\$1,471	\$1,826	\$1,562	51160	51260	\$2,185	\$1,757	\$2,185	\$1,908	58060	58160	\$2,544	\$2,103	\$2,544	\$2,255
44360	44460	\$1,831	\$1,474	\$1,831	\$1,567	51260	51360	\$2,190	\$1,762	\$2,190	\$1,913	58160	58260	\$2,549	\$2,108	\$2,549	\$2,260
44460	44560	\$1,837	\$1,478	\$1,837	\$1,572	51360	51460	\$2,195	\$1,767	\$2,195	\$1,918	58260	58360	\$2,554	\$2,113	\$2,554	\$2,265
44560	44660	\$1,842	\$1,481	\$1,842	\$1,577	51460	51560	\$2,201	\$1,772	\$2,201	\$1,923	58360	58460	\$2,559	\$2,118	\$2,559	\$2,270
44660	44760	\$1,847	\$1,485	\$1,847	\$1,582	51560	51660	\$2,206	\$1,777	\$2,206	\$1,928	58460	58560	\$2,565	\$2,123	\$2,565	\$2,275
44760	44860	\$1,852	\$1,488	\$1,852	\$1,587	51660	51760	\$2,211	\$1,783	\$2,211	\$1,933	58560	58660	\$2,570	\$2,128	\$2,570	\$2,281
44860	44960	\$1,857	\$1,492	\$1,857	\$1,592	51760	51860	\$2,216	\$1,788	\$2,216	\$1,938	58660	58760	\$2,575	\$2,133	\$2,575	\$2,286
44960	45060	\$1,863	\$1,495	\$1,863	\$1,597	51860	51960	\$2,221	\$1,793	\$2,221	\$1,943	58760	58860	\$2,580	\$2,138	\$2,580	\$2,291
45060	45160	\$1,868	\$1,499	\$1,868	\$1,602	51960	52060	\$2,227	\$1,798	\$2,227	\$1,948	58860	58960	\$2,585	\$2,143	\$2,585	\$2,296
45160	45260	\$1,873	\$1,502	\$1,873	\$1,607	52060	52160	\$2,232	\$1,803	\$2,232	\$1,953	58960	59060	\$2,591	\$2,148	\$2,591	\$2,301
45260	45360	\$1,878	\$1,506	\$1,878	\$1,612	52160	52260	\$2,237	\$1,808	\$2,237	\$1,958	59060	59160	\$2,596	\$2,153	\$2,596	\$2,307
45360	45460	\$1,883	\$1,509	\$1,883	\$1,617	52260	52360	\$2,242	\$1,813	\$2,242	\$1,963	59160	59260	\$2,601	\$2,158	\$2,601	\$2,312
45460	45560	\$1,889	\$1,513	\$1,889	\$1,622	52360											

2025 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
60,960						66,560						72,160					
60960	61060	\$2,695	\$2,248	\$2,695	\$2,405	66560	66660	\$2,986	\$2,529	\$2,986	\$2,697	72160	72260	\$3,277	\$2,810	\$3,277	\$2,988
61060	61160	\$2,700	\$2,253	\$2,700	\$2,411	66660	66760	\$2,991	\$2,534	\$2,991	\$2,702	72260	72360	\$3,282	\$2,815	\$3,282	\$2,993
61160	61260	\$2,705	\$2,258	\$2,705	\$2,416	66760	66860	\$2,996	\$2,539	\$2,996	\$2,707	72360	72460	\$3,287	\$2,820	\$3,287	\$2,998
61260	61360	\$2,710	\$2,263	\$2,710	\$2,421	66860	66960	\$3,001	\$2,544	\$3,001	\$2,712	72460	72560	\$3,293	\$2,825	\$3,293	\$3,003
61360	61460	\$2,715	\$2,268	\$2,715	\$2,426	66960	67060	\$3,007	\$2,549	\$3,007	\$2,717	72560	72660	\$3,298	\$2,830	\$3,298	\$3,009
61460	61560	\$2,721	\$2,273	\$2,721	\$2,431	67060	67160	\$3,012	\$2,554	\$3,012	\$2,723	72660	72760	\$3,303	\$2,835	\$3,303	\$3,014
61560	61660	\$2,726	\$2,278	\$2,726	\$2,437	67160	67260	\$3,017	\$2,559	\$3,017	\$2,728	72760	72860	\$3,308	\$2,840	\$3,308	\$3,019
61660	61760	\$2,731	\$2,284	\$2,731	\$2,442	67260	67360	\$3,022	\$2,564	\$3,022	\$2,733	72860	72960	\$3,313	\$2,845	\$3,313	\$3,024
61760	61860	\$2,736	\$2,289	\$2,736	\$2,447	67360	67460	\$3,027	\$2,569	\$3,027	\$2,738	72960	73060	\$3,319	\$2,850	\$3,319	\$3,029
61860	61960	\$2,741	\$2,294	\$2,741	\$2,452	67460	67560	\$3,033	\$2,574	\$3,033	\$2,743	73060	73160	\$3,324	\$2,855	\$3,324	\$3,035
61960	62060	\$2,747	\$2,299	\$2,747	\$2,457	67560	67660	\$3,038	\$2,579	\$3,038	\$2,749	73160	73260	\$3,329	\$2,860	\$3,329	\$3,040
62060	62160	\$2,752	\$2,304	\$2,752	\$2,463	67660	67760	\$3,043	\$2,584	\$3,043	\$2,754	73260	73360	\$3,334	\$2,865	\$3,334	\$3,045
62160	62260	\$2,757	\$2,309	\$2,757	\$2,468	67760	67860	\$3,048	\$2,589	\$3,048	\$2,759	73360	73460	\$3,339	\$2,870	\$3,339	\$3,050
62260	62360	\$2,762	\$2,314	\$2,762	\$2,473	67860	67960	\$3,053	\$2,594	\$3,053	\$2,764	73460	73560	\$3,345	\$2,875	\$3,345	\$3,055
62360	62460	\$2,767	\$2,319	\$2,767	\$2,478	67960	68060	\$3,059	\$2,599	\$3,059	\$2,769	73560	73660	\$3,350	\$2,880	\$3,350	\$3,061
62460	62560	\$2,773	\$2,324	\$2,773	\$2,483	68060	68160	\$3,064	\$2,604	\$3,064	\$2,775	73660	73760	\$3,355	\$2,885	\$3,355	\$3,066
62560	62660	\$2,778	\$2,329	\$2,778	\$2,489	68160	68260	\$3,069	\$2,609	\$3,069	\$2,780	73760	73860	\$3,360	\$2,890	\$3,360	\$3,071
62660	62760	\$2,783	\$2,334	\$2,783	\$2,494	68260	68360	\$3,074	\$2,614	\$3,074	\$2,785	73860	73960	\$3,365	\$2,895	\$3,365	\$3,076
62760	62860	\$2,788	\$2,339	\$2,788	\$2,499	68360	68460	\$3,079	\$2,619	\$3,079	\$2,790	73960	74060	\$3,371	\$2,900	\$3,371	\$3,081
62860	62960	\$2,793	\$2,344	\$2,793	\$2,504	68460	68560	\$3,085	\$2,624	\$3,085	\$2,795	74060	74160	\$3,376	\$2,905	\$3,376	\$3,087
62960	63060	\$2,799	\$2,349	\$2,799	\$2,509	68560	68660	\$3,090	\$2,629	\$3,090	\$2,801	74160	74260	\$3,381	\$2,910	\$3,381	\$3,092
63060	63160	\$2,804	\$2,354	\$2,804	\$2,515	68660	68760	\$3,095	\$2,634	\$3,095	\$2,806	74260	74360	\$3,386	\$2,915	\$3,386	\$3,097
63160	63260	\$2,809	\$2,359	\$2,809	\$2,520	68760	68860	\$3,100	\$2,639	\$3,100	\$2,811	74360	74460	\$3,391	\$2,920	\$3,391	\$3,102
63260	63360	\$2,814	\$2,364	\$2,814	\$2,525	68860	68960	\$3,105	\$2,644	\$3,105	\$2,816	74460	74560	\$3,397	\$2,925	\$3,397	\$3,107
63360	63460	\$2,819	\$2,369	\$2,819	\$2,530	68960	69060	\$3,111	\$2,649	\$3,111	\$2,821	74560	74660	\$3,402	\$2,930	\$3,402	\$3,113
63460	63560	\$2,825	\$2,374	\$2,825	\$2,535	69060	69160	\$3,116	\$2,654	\$3,116	\$2,827	74660	74760	\$3,407	\$2,935	\$3,407	\$3,118
63560	63660	\$2,830	\$2,379	\$2,830	\$2,541	69160	69260	\$3,121	\$2,659	\$3,121	\$2,832	74760	74860	\$3,412	\$2,940	\$3,412	\$3,123
63660	63760	\$2,835	\$2,384	\$2,835	\$2,546	69260	69360	\$3,126	\$2,664	\$3,126	\$2,837	74860	74960	\$3,417	\$2,945	\$3,417	\$3,128
63760	63860	\$2,840	\$2,389	\$2,840	\$2,551	69360	69460	\$3,131	\$2,669	\$3,131	\$2,842	74960	75060	\$3,423	\$2,950	\$3,423	\$3,133
63860	63960	\$2,845	\$2,394	\$2,845	\$2,556	69460	69560	\$3,137	\$2,674	\$3,137	\$2,847	75060	75160	\$3,428	\$2,955	\$3,428	\$3,139
63960	64060	\$2,851	\$2,399	\$2,851	\$2,561	69560	69660	\$3,142	\$2,679	\$3,142	\$2,853	75160	75260	\$3,433	\$2,960	\$3,433	\$3,144
64060	64160	\$2,856	\$2,404	\$2,856	\$2,567	69660	69760	\$3,147	\$2,684	\$3,147	\$2,858	75260	75360	\$3,438	\$2,965	\$3,438	\$3,149
64160	64260	\$2,861	\$2,409	\$2,861	\$2,572	69760	69860	\$3,152	\$2,689	\$3,152	\$2,863	75360	75460	\$3,443	\$2,970	\$3,443	\$3,154
64260	64360	\$2,866	\$2,414	\$2,866	\$2,577	69860	69960	\$3,157	\$2,694	\$3,157	\$2,868	75460	75560	\$3,449	\$2,975	\$3,449	\$3,159
64360	64460	\$2,871	\$2,419	\$2,871	\$2,582	69960	70060	\$3,163	\$2,699	\$3,163	\$2,873	75560	75660	\$3,454	\$2,980	\$3,454	\$3,165
64460	64560	\$2,877	\$2,424	\$2,877	\$2,587	70060	70160	\$3,168	\$2,704	\$3,168	\$2,879	75660	75760	\$3,459	\$2,985	\$3,459	\$3,170
64560	64660	\$2,882	\$2,429	\$2,882	\$2,593	70160	70260	\$3,173	\$2,709	\$3,173	\$2,884	75760	75860	\$3,464	\$2,990	\$3,464	\$3,175
64660	64760	\$2,887	\$2,434	\$2,887	\$2,598	70260	70360	\$3,178	\$2,714	\$3,178	\$2,889	75860	75960	\$3,469	\$2,995	\$3,469	\$3,180
64760	64860	\$2,892	\$2,439	\$2,892	\$2,603	70360	70460	\$3,183	\$2,719	\$3,183	\$2,894	75960	76060	\$3,475	\$3,000	\$3,475	\$3,185
64860	64960	\$2,897	\$2,444	\$2,897	\$2,608	70460	70560	\$3,189	\$2,724	\$3,189	\$2,899	76060	76160	\$3,480	\$3,005	\$3,480	\$3,191
64960	65060	\$2,903	\$2,449	\$2,903	\$2,613	70560	70660	\$3,194	\$2,729	\$3,194	\$2,905	76160	76260	\$3,485	\$3,010	\$3,485	\$3,196
65060	65160	\$2,908	\$2,454	\$2,908	\$2,619	70660	70760	\$3,199	\$2,734	\$3,199	\$2,910	76260	76360	\$3,490	\$3,015	\$3,490	\$3,201
65160	65260	\$2,913	\$2,459	\$2,913	\$2,624	70760	70860	\$3,204	\$2,739	\$3,204	\$2,915	76360	76460	\$3,495	\$3,020	\$3,495	\$3,206
65260	65360	\$2,918	\$2,464	\$2,918	\$2,629	70860	70960	\$3,209	\$2,744	\$3,209	\$2,920	76460	76560	\$3,501	\$3,025	\$3,501	\$3,211
65360	65460	\$2,923	\$2,469	\$2,923	\$2,634	70960	71060	\$3,215	\$2,749	\$3,215	\$2,925	76560	76660	\$3,506	\$3,030	\$3,506	\$3,217
65460	65560	\$2,929	\$2,474	\$2,929	\$2,639	71060	71160	\$3,220	\$2,754	\$3,220	\$2,931	76660	76760	\$3,511	\$3,035	\$3,511	\$3,222
65560	65660	\$2,934	\$2,479	\$2,934	\$2,645	71160	71260	\$3,225	\$2,759	\$3,225	\$2,936	76760	76860	\$3,516	\$3,040	\$3,516	\$3,227
65660	65760	\$2,939	\$2,484	\$2,939	\$2,650	71260	71360	\$3,230	\$2,764	\$3,230	\$2,941	76860	76960	\$3,521	\$3,045	\$3,521	\$3,232
65760	65860	\$2,944	\$2,489	\$2,944	\$2,655	71360	71460	\$3,235	\$2,769	\$3,235	\$2,946	76960	77060	\$3,527	\$3,050	\$3,527	\$3,237
65860	65960	\$2,949	\$2,494	\$2,949	\$2,660	71460	71560	\$3,241	\$2,774	\$3,241	\$2,951	77060	77160	\$3,532	\$3,055	\$3,532	\$3,243
65960	66060	\$2,955	\$2,499	\$2,955	\$2,665	71560	71660	\$3,246	\$2,779	\$3,246	\$2,957	77160	77260	\$3,537	\$3,060	\$3,537	\$3,248
66060	66160	\$2,960	\$2,504	\$2,960	\$2,671	71660	71760	\$3,251	\$2,785	\$3,251	\$2,962	77260	77360	\$3,542	\$3,065	\$3,542	\$3,253
66160	66260	\$2,965	\$2,509	\$2,965	\$2,676	71760	71860	\$3,256	\$2,790	\$3,256	\$2,967	77360	77460	\$3,547	\$3,070	\$3,547	\$3,258
66260	66360	\$2,970	\$2,514	\$2,970	\$2,681	71860	71960	\$3,261	\$2,795	\$3,261	\$2,972	77460	77560	\$3,553	\$3,075	\$3,553	\$3,263
66360	66460	\$2,975	\$2,519	\$2,975	\$2,686	71960	72060	\$3,267	\$2,800	\$3,267	\$2,977	77560	77660	\$3,558	\$3,080	\$3,558	\$3,269
66460	66560	\$2,981	\$2,524	\$2,981	\$2,691	72060	72160	\$3,272	\$2,805	\$3,272	\$2,983	77660	77760	\$3,563	\$3,085	\$3,563	\$3,274

*A qualifying surviving spouse must also use this column.

Over \$77,760			
• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2025 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$77,760, the endpoint of the bracket.			
Single	Married, filing jointly or qualifying surviving spouse	Married, filing separately	Head of household
Add \$3,566 plus 5.20% of the amount over \$77,760.	Add \$3,088 plus 5.20% of the amount over \$77,760.	Add \$3,566 plus 5.20% of the amount over \$77,760.	Add \$3,276 plus 5.20% of the amount over \$77,760.
(Your taxable income - \$77,760) x .0520 + \$3,566 = Your Nebraska tax.	(Your taxable income - \$77,760) x .0520 + \$3,088 = Your Nebraska tax.	(Your taxable income - \$77,760) x .0520 + \$3,566 = Your Nebraska tax.	(Your taxable income - \$77,760) x .0520 + \$3,276 = Your Nebraska tax.

This is your Nebraska income tax.

(Enter on line 15, Form 1040N; or if you are a nonresident or partial-year resident, enter on line 6a, Nebraska Schedule III.)

Local Sales and Use Tax Codes and Rates

The use tax reported on the original return cannot be changed on an amended return, see instructions.

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Adams (002)	1.00%	Exeter (178)	1.50%	North Bend (353)	1.50%
Ainsworth (003)	1.50	Fairbury (179)	2.00	North Platte (355)	2.00
Albion (004)	1.50	Fairfield (180)	1.50	Oakland (358)	1.50
Alliance (008)	1.50	Falls City (182)	2.00	Oconto (360)	1.00
Alma (009)	2.00	Farnam (183)	1.00	Odell (362)	1.00
Ansley (015)	1.00	Fordyce (187)	1.00	Ogallala (363)	1.50
Arapahoe (016)	1.50	Fort Calhoun (188)	1.50	Omaha (365)	1.50
Arcadia (017)	1.00	Franklin (190)	1.00	O'Neill (366)	1.50
Arlington (018)	1.50	Fremont (191)	1.50	Orchard (368)	1.50
Arnold (019)	1.00	Friend (192)	2.00	Ord (369)	1.50
Ashland (021)	1.50		beginning 4/1/2025	Osceola (371)	1.50
Atkinson (023)	1.50		1/1/2025 to 3/31/2025	Oshkosh (372)	2.00
Auburn (025)	1.00	Fullerton (193)	2.00	Osmond (373)	1.50
Bancroft (030)	1.50	Gage County (934)	0.00	Oxford (376)	1.50
Bassett (035)	1.50	Geneva (198)	2.00	Palmer (379)	1.50
Battle Creek (036)	1.50	Genoa (199)	2.00	Palmyra (380)	1.00
Bayard (037)	1.00	Gering (200)	2.00	Papillion (382)	2.00
Beatrice (039)	2.00	Gibbon (201)	1.50	Pawnee City (383)	2.00
Beaver City (040)	1.00	Gordon (206)	1.50	Paxton (384)	2.00
Beaver Crossing (041)	1.00	Gothenburg (207)	1.50	Pender (385)	1.50
Beemer (043)	1.50	Grafton (208)	1.50	Peru (386)	1.00
Bellevue (046)	1.50	Grand Island (210)	2.00	Petersburg (387)	1.00
Bellwood (047)	1.50	Grant (211)	1.00	Pierce (390)	1.00
Benedict (049)	1.50	Greeley (212)	1.50	Pilger (391)	1.50
Benkelman (050)	1.50	Greenwood (213)	1.00	Plainview (392)	1.50
Bennet (051)	1.00	Gresham (214)	1.50	Platte Center (393)	1.50
Bennington (052)	1.50	Gretna (215)	2.00	Plattsmouth (394)	1.50
Bertrand (053)	1.50	Guide Rock (217)	1.50	Pleasanton (396)	1.00
Big Springs (055)	1.00	Hallam (221)	1.00	Plymouth (397)	1.50
Blair (057)	1.50	Halsey (222)	0.50	Ponca (399)	1.50
Bloomfield (058)	1.00	Harrison (227)	1.50	Ralston (407)	1.50
Blue Hill (060)	1.50	Hartington (228)	1.50	Randolph (408)	1.50
Brainard (066)	1.00	Harvard (229)	1.00	Ravenna (409)	1.50
Bridgeport (068)	1.00	Hastings (230)	1.50	Red Cloud (411)	1.50
Broken Bow (072)	1.50	Hay Springs (231)	1.00	Republican City (412)	1.00
Brownville (073)	1.00	Hebron (235)	1.50	Rising City (415)	1.00
Bruning (075)	1.50	Hemingford (236)	1.50	Roca (418)	1.50
Burwell (081)	1.50	Henderson (237)	1.50	Rulo (424)	beginning 4/1/2025 1.00
Byron (084)	1.00	Hickman (242)	1.50	Rushville (425)	1.50
Cairo (085)	1.00	Hildreth (243)	1.00	St. Edward (452)	1.50
Callaway (086)	1.00	Holdrege (245)	1.50	St. Paul (454)	1.50
Cambridge (087)	2.00	Hooper (248)	1.00	Sargent (428)	2.00
Cedar Rapids (092)	1.00	Howells (251)	1.50	Schuyler (430)	1.50
Central City (094)	1.50	Hubbard (252)	1.50	Scottsbluff (432)	1.50
Ceresco (095)	1.50	Hubbell (253)	1.00	Scribner (433)	1.50
Chadron (096)	2.00	Humboldt (254)	1.50	Seward (435)	2.00
Chambers (097)	1.00	Humphrey (255)	2.00	Shelby (436)	1.50
Chappell (099)	2.00	Hyannis (257)	1.00	Shickley (438)	beginning 4/1/2025 1.00
Chester (100)	1.00	Imperial (258)	1.00	Sidney (441)	2.00
Clarks (101)	1.50	Jackson (263)	1.50	Silver Creek (442)	1.00
Clarkson (102)	1.50	Jansen (264)	1.00	South Sioux City (446)	1.50
Clatonia (103)	0.50	Juniata (268)	1.50	Spalding (447)	1.50
Clay Center (104)	1.50	Kearney (269)	1.50	Spencer (448)	1.00
Clearwater (105)	1.50	Kenesaw (270)	1.50	Springfield (450)	1.50
Coleridge (108)	1.00	Kimball (273)	1.00	Springview (451)	1.00
Columbus (110)	1.50	Laurel (276)	1.00	Stanton (456)	1.50
Cordova (114)	1.00	LaVista (274)	2.00	Sterling (462)	1.00
Cortland (116)	1.00	Lawrence (277)	1.00	Stromsburg (467)	1.50
Cozad (119)	1.50	Leigh (279)	1.50	Stuart (468)	1.50
Crawford (122)	1.50	Lewellen (281)	1.00	Superior (470)	1.50
Creighton (123)	1.00	Lexington (283)	1.50	Sutherland (472)	1.50
Crete (125)	2.00	Lincoln (285)	1.75	Sutton (473)	1.50
Crofton (126)	1.50	Lindsay (286)	beginning 10/1/2025 1.50	Syracuse (475)	1.00
Curtis (129)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.50	Linwood (287)	1.00	Tecumseh (481)	1.50
		Loomis (291)	1.00	Tekamah (482)	2.00
Dakota City (131)	1.00	Louisville (293)	1.50	Terrytown (483)	1.00
Dakota County (922)	0.50	Loup City (294)	2.00	Thedford (485)	beginning 4/1/2025 1.00
Dannebrog (134)	1.00	Lyons (298)	2.00	Tilden (487)	1.50
Davey (137)	1.50	Madison (299)	1.50	Trenton (489)	1.50
David City (138)	2.00	Malcolm (302)	1.00	Uehling (491)	1.00
Daykin (140)	1.00	Manley (304)	0.50	Unadilla (493)	1.50
Decatur (141)	2.00	Marquette (305)	1.50	Upland (495)	1.50
Deshler (143)	1.00	Maywood (311)	1.50	Utica (496)	1.50
DeWeese (144)	1.00	McCook (312)	2.00	Valentine (497)	1.50
DeWitt (145)	1.00	McCool Junction (313)	1.50	Valley (498)	1.50
Diller (147)	1.00	Meadow Grove (317)	1.50	Verdigris (502)	1.50
Dodge (150)	1.50	Milford (322)	1.00	Wahoo (506)	2.00
Doniphan (151)	1.00	Milligan (325)	1.50	Wakefield (507)	1.00
Dorchester (152)	1.50	Minatare (326)	beginning 1/1/2025 1.00	Waterloo (512)	2.00
Douglas (153)	1.50	Minden (327)	2.00	Wauneta (513)	1.00
Duncan (156)	1.50	Mitchell (328)	1.50	Wausa (514)	1.00
Eagle (159)	1.00	Monroe (330)	1.50	Waverly (515)	1.50
Edgar (161)	1.00	Morrill (332)	1.00	Wayne (516)	1.50
Edison (162)	1.00	Mullen (334)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.50	Weeping Water (517)	1.50
Elgin (164)	1.00			West Point (519)	2.00
Elm Creek (167)	1.00	Murray (336)	1.00	Wilber (523)	beginning 7/1/2025 1/1/2025 to 6/30/2025 1.00
Elmwood (168)	1.50	Nebraska City (339)	1.50		
Elwood (170)	1.00	Nehawka (340)	1.00	Wisner (530)	2.00
Emerson (172)	1.50	Neligh (341)	1.00	Wood River (533)	1.50
Eustis (176)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.00	Nelson (342)	1.50	Wymore (534)	1.50
		Newman Grove (346)	1.50	Wynot (535)	1.50
Ewing (177)	1.50	Niobrara (349)	1.00	York (536)	2.00
		Norfolk (351)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.50		