

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