2026 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						**5,860**						**11,660**					
60	160	$3	$3	$3	$3	5860	5960	$164	$145	$164	$145	11660	11760	$368	$324	$368	$330
160	260	$5	$5	$5	$5	5960	6060	$168	$148	$168	$148	11760	11860	$371	$328	$371	$334
260	360	$8	$8	$8	$8	6060	6160	$171	$150	$171	$150	11860	11960	$375	$331	$375	$337
360	460	$10	$10	$10	$10	6160	6260	$175	$153	$175	$153	11960	12060	$378	$335	$378	$341
460	560	$13	$13	$13	$13	6260	6360	$178	$155	$178	$155	12060	12160	$382	$338	$382	$344
560	660	$15	$15	$15	$15	6360	6460	$182	$158	$182	$158	12160	12260	$385	$342	$385	$348
660	760	$17	$17	$17	$17	6460	6560	$185	$160	$185	$160	12260	12360	$389	$345	$389	$351
760	860	$20	$20	$20	$20	6560	6660	$189	$163	$189	$163	12360	12460	$392	$349	$392	$355
860	960	$22	$22	$22	$22	6660	6760	$192	$165	$192	$165	12460	12560	$396	$352	$396	$358
960	1060	$25	$25	$25	$25	6760	6860	$196	$168	$196	$168	12560	12660	$399	$356	$399	$362
1060	1160	$27	$27	$27	$27	6860	6960	$199	$170	$199	$170	12660	12760	$403	$359	$403	$365
1160	1260	$30	$30	$30	$30	6960	7060	$203	$172	$203	$172	12760	12860	$406	$363	$406	$369
1260	1360	$32	$32	$32	$32	7060	7160	$206	$175	$206	$175	12860	12960	$410	$367	$410	$372
1360	1460	$35	$35	$35	$35	7160	7260	$210	$177	$210	$177	12960	13060	$413	$370	$413	$376
1460	1560	$37	$37	$37	$37	7260	7360	$213	$180	$213	$180	13060	13160	$417	$374	$417	$379
1560	1660	$40	$40	$40	$40	7360	7460	$217	$182	$217	$182	13160	13260	$420	$377	$420	$383
1660	1760	$42	$42	$42	$42	7460	7560	$220	$185	$220	$185	13260	13360	$424	$381	$424	$386
1760	1860	$45	$45	$45	$45	7560	7660	$224	$187	$224	$187	13360	13460	$427	$384	$427	$390
1860	1960	$47	$47	$47	$47	7660	7760	$227	$190	$227	$190	13460	13560	$431	$388	$431	$393
1960	2060	$49	$49	$49	$49	7760	7860	$231	$192	$231	$193	13560	13660	$434	$391	$434	$397
2060	2160	$52	$52	$52	$52	7860	7960	$234	$195	$234	$197	13660	13760	$438	$395	$438	$400
2160	2260	$54	$54	$54	$54	7960	8060	$238	$197	$238	$200	13760	13860	$441	$398	$441	$404
2260	2360	$57	$57	$57	$57	8060	8160	$241	$200	$241	$204	13860	13960	$445	$402	$445	$407
2360	2460	$59	$59	$59	$59	8160	8260	$245	$202	$245	$207	13960	14060	$448	$405	$448	$411
2,460						**8,260**						**14,060**					
2460	2560	$62	$62	$62	$62	8260	8360	$248	$205	$248	$211	14060	14160	$452	$409	$452	$414
2560	2660	$64	$64	$64	$64	8360	8460	$252	$209	$252	$214	14160	14260	$455	$412	$455	$418
2660	2760	$67	$67	$67	$67	8460	8560	$255	$212	$255	$218	14260	14360	$459	$416	$459	$421
2760	2860	$69	$69	$69	$69	8560	8660	$259	$216	$259	$221	14360	14460	$462	$419	$462	$425
2860	2960	$72	$72	$72	$72	8660	8760	$262	$219	$262	$225	14460	14560	$466	$423	$466	$428
2960	3060	$74	$74	$74	$74	8760	8860	$266	$223	$266	$228	14560	14660	$469	$426	$469	$432
3060	3160	$77	$77	$77	$77	8860	8960	$269	$226	$269	$232	14660	14760	$473	$430	$473	$435
3160	3260	$79	$79	$79	$79	8960	9060	$273	$230	$273	$235	14760	14860	$476	$433	$476	$439
3260	3360	$81	$81	$81	$81	9060	9160	$276	$233	$276	$239	14860	14960	$480	$437	$480	$442
3360	3460	$84	$84	$84	$84	9160	9260	$280	$237	$280	$242	14960	15060	$483	$440	$483	$446
3460	3560	$86	$86	$86	$86	9260	9360	$283	$240	$283	$246	15060	15160	$487	$444	$487	$450
3560	3660	$89	$89	$89	$89	9360	9460	$287	$244	$287	$249	15160	15260	$491	$447	$491	$453
3660	3760	$91	$91	$91	$91	9460	9560	$290	$247	$290	$253	15260	15360	$494	$451	$494	$457
3760	3860	$94	$94	$94	$94	9560	9660	$294	$251	$294	$256	15360	15460	$498	$454	$498	$460
3860	3960	$96	$96	$96	$96	9660	9760	$297	$254	$297	$260	15460	15560	$501	$458	$501	$464
3960	4060	$99	$99	$99	$99	9760	9860	$301	$258	$301	$263	15560	15660	$505	$461	$505	$467
4060	4160	$101	$101	$101	$101	9860	9960	$304	$261	$304	$267	15660	15760	$508	$465	$508	$471
4160	4260	$104	$104	$104	$104	9960	10060	$308	$265	$308	$271	15760	15860	$512	$468	$512	$474
4260	4360	$108	$106	$108	$106	10060	10160	$311	$268	$311	$274	15860	15960	$515	$472	$515	$478
4360	4460	$111	$108	$111	$108	10160	10260	$315	$272	$315	$278	15960	16060	$519	$475	$519	$481
4460	4560	$115	$111	$115	$111	10260	10360	$319	$275	$319	$281	16060	16160	$522	$479	$522	$485
4560	4660	$118	$113	$118	$113	10360	10460	$322	$279	$322	$285	16160	16260	$526	$482	$526	$488
4660	4760	$122	$116	$122	$116	10460	10560	$326	$282	$326	$288	16260	16360	$529	$486	$529	$492
4760	4860	$125	$118	$125	$118	10560	10660	$329	$286	$329	$292	16360	16460	$533	$489	$533	$495
4860	4960	$129	$121	$129	$121	10660	10760	$333	$289	$333	$295	16460	16560	$536	$493	$536	$499
4960	5060	$132	$123	$132	$123	10760	10860	$336	$293	$336	$299	16560	16660	$540	$496	$540	$502
5060	5160	$136	$126	$136	$126	10860	10960	$340	$296	$340	$302	16660	16760	$543	$500	$543	$506
5160	5260	$140	$128	$140	$128	10960	11060	$343	$300	$343	$306	16760	16860	$547	$503	$547	$509
5260	5360	$143	$131	$143	$131	11060	11160	$347	$303	$347	$309	16860	16960	$550	$507	$550	$513
5360	5460	$147	$133	$147	$133	11160	11260	$350	$307	$350	$313	16960	17060	$554	$510	$554	$516
5460	5560	$150	$136	$150	$136	11260	11360	$354	$310	$354	$316	17060	17160	$557	$514	$557	$520
5560	5660	$154	$138	$154	$138	11360	11460	$357	$314	$357	$320	17160	17260	$561	$517	$561	$523
5660	5760	$157	$140	$157	$140	11460	11560	$361	$317	$361	$323	17260	17360	$564	$521	$564	$527
5760	5860	$161	$143	$161	$143	11560	11660	$364	$321	$364	$327	17360	17460	$568	$524	$568	$530

*A qualifying surviving spouse must also use this column.

Continued on next page

2026 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—			
17,460						**23,660**						**29,860**					
17460	17560	$571	$528	$571	$534	23660	23760	$789	$746	$789	$751	29860	29960	$1,060	$963	$1,060	$969
17560	17660	$575	$531	$575	$537	23760	23860	$792	$749	$792	$755	29960	30060	$1,065	$967	$1,065	$973
17660	17760	$578	$535	$578	$541	23860	23960	$796	$753	$796	$758	30060	30160	$1,069	$970	$1,069	$976
17760	17860	$582	$539	$582	$544	23960	24060	$799	$756	$799	$762	30160	30260	$1,074	$974	$1,074	$980
17860	17960	$585	$542	$585	$548	24060	24160	$803	$760	$803	$765	30260	30360	$1,078	$977	$1,078	$983
17960	18060	$589	$546	$589	$551	24160	24260	$806	$763	$806	$769	30360	30460	$1,083	$981	$1,083	$987
18060	18160	$592	$549	$592	$555	24260	24360	$810	$767	$810	$772	30460	30560	$1,087	$984	$1,087	$990
18160	18260	$596	$553	$596	$558	24360	24460	$813	$770	$813	$776	30560	30660	$1,092	$988	$1,092	$994
18260	18360	$599	$556	$599	$562	24460	24560	$817	$774	$817	$779	30660	30760	$1,096	$991	$1,096	$997
18360	18460	$603	$560	$603	$565	24560	24660	$820	$777	$820	$783	30760	30860	$1,101	$995	$1,101	$1,001
18460	18560	$606	$563	$606	$569	24660	24760	$824	$781	$824	$786	30860	30960	$1,106	$998	$1,106	$1,004
18560	18660	$610	$567	$610	$572	24760	24860	$828	$784	$828	$790	30960	31060	$1,110	$1,002	$1,110	$1,008
18660	18760	$613	$570	$613	$576	24860	24960	$833	$788	$833	$793	31060	31160	$1,115	$1,005	$1,115	$1,011
18760	18860	$617	$574	$617	$579	24960	25060	$837	$791	$837	$797	31160	31260	$1,119	$1,009	$1,119	$1,015
18860	18960	$620	$577	$620	$583	25060	25160	$842	$795	$842	$801	31260	31360	$1,124	$1,012	$1,124	$1,018
18960	19060	$624	$581	$624	$586	25160	25260	$846	$798	$846	$804	31360	31460	$1,128	$1,016	$1,128	$1,022
19060	19160	$627	$584	$627	$590	25260	25360	$851	$802	$851	$808	31460	31560	$1,133	$1,019	$1,133	$1,025
19160	19260	$631	$588	$631	$593	25360	25460	$855	$805	$855	$811	31560	31660	$1,137	$1,023	$1,137	$1,029
19260	19360	$634	$591	$634	$597	25460	25560	$860	$809	$860	$815	31660	31760	$1,142	$1,026	$1,142	$1,032
19360	19460	$638	$595	$638	$600	25560	25660	$864	$812	$864	$818	31760	31860	$1,146	$1,030	$1,146	$1,036
19460	19560	$641	$598	$641	$604	25660	25760	$869	$816	$869	$822	31860	31960	$1,151	$1,033	$1,151	$1,039
19560	19660	$645	$602	$645	$607	25760	25860	$873	$819	$873	$825	31960	32060	$1,156	$1,037	$1,156	$1,043
19660	19760	$648	$605	$648	$611	25860	25960	$878	$823	$878	$829	32060	32160	$1,160	$1,040	$1,160	$1,046
19760	19860	$652	$609	$652	$614	25960	26060	$883	$826	$883	$832	32160	32260	$1,165	$1,044	$1,165	$1,050
19860	19960	$655	$612	$655	$618	26060	26160	$887	$830	$887	$836	32260	32360	$1,169	$1,047	$1,169	$1,053
19960	20060	$659	$616	$659	$622	26160	26260	$892	$833	$892	$839	32360	32460	$1,174	$1,051	$1,174	$1,057
20060	20160	$662	$619	$662	$625	26260	26360	$896	$837	$896	$843	32460	32560	$1,178	$1,054	$1,178	$1,060
20160	20260	$666	$623	$666	$629	26360	26460	$901	$840	$901	$846	32560	32660	$1,183	$1,058	$1,183	$1,064
20,260						**26,460**						**32,660**					
20260	20360	$670	$626	$670	$632	26460	26560	$905	$844	$905	$850	32660	32760	$1,187	$1,061	$1,187	$1,067
20360	20460	$673	$630	$673	$636	26560	26660	$910	$847	$910	$853	32760	32860	$1,192	$1,065	$1,192	$1,071
20460	20560	$677	$633	$677	$639	26660	26760	$914	$851	$914	$857	32860	32960	$1,197	$1,069	$1,197	$1,074
20560	20660	$680	$637	$680	$643	26760	26860	$919	$854	$919	$860	32960	33060	$1,201	$1,072	$1,201	$1,078
20660	20760	$684	$640	$684	$646	26860	26960	$924	$858	$924	$864	33060	33160	$1,206	$1,076	$1,206	$1,081
20760	20860	$687	$644	$687	$650	26960	27060	$928	$861	$928	$867	33160	33260	$1,210	$1,079	$1,210	$1,085
20860	20960	$691	$647	$691	$653	27060	27160	$933	$865	$933	$871	33260	33360	$1,215	$1,083	$1,215	$1,088
20960	21060	$694	$651	$694	$657	27160	27260	$937	$868	$937	$874	33360	33460	$1,219	$1,086	$1,219	$1,092
21060	21160	$698	$654	$698	$660	27260	27360	$942	$872	$942	$878	33460	33560	$1,224	$1,090	$1,224	$1,095
21160	21260	$701	$658	$701	$664	27360	27460	$946	$875	$946	$881	33560	33660	$1,228	$1,093	$1,228	$1,099
21260	21360	$705	$661	$705	$667	27460	27560	$951	$879	$951	$885	33660	33760	$1,233	$1,097	$1,233	$1,102
21360	21460	$708	$665	$708	$671	27560	27660	$955	$882	$955	$888	33760	33860	$1,237	$1,100	$1,237	$1,106
21460	21560	$712	$668	$712	$674	27660	27760	$960	$886	$960	$892	33860	33960	$1,242	$1,104	$1,242	$1,109
21560	21660	$715	$672	$715	$678	27760	27860	$964	$890	$964	$895	33960	34060	$1,247	$1,107	$1,247	$1,113
21660	21760	$719	$675	$719	$681	27860	27960	$969	$893	$969	$899	34060	34160	$1,251	$1,111	$1,251	$1,116
21760	21860	$722	$679	$722	$685	27960	28060	$974	$897	$974	$902	34160	34260	$1,256	$1,114	$1,256	$1,120
21860	21960	$726	$682	$726	$688	28060	28160	$978	$900	$978	$906	34260	34360	$1,260	$1,118	$1,260	$1,123
21960	22060	$729	$686	$729	$692	28160	28260	$983	$904	$983	$909	34360	34460	$1,265	$1,121	$1,265	$1,127
22060	22160	$733	$689	$733	$695	28260	28360	$987	$907	$987	$913	34460	34560	$1,269	$1,125	$1,269	$1,130
22160	22260	$736	$693	$736	$699	28360	28460	$992	$911	$992	$916	34560	34660	$1,274	$1,128	$1,274	$1,134
22260	22360	$740	$696	$740	$702	28460	28560	$996	$914	$996	$920	34660	34760	$1,278	$1,132	$1,278	$1,137
22360	22460	$743	$700	$743	$706	28560	28660	$1,001	$918	$1,001	$923	34760	34860	$1,283	$1,135	$1,283	$1,141
22460	22560	$747	$703	$747	$709	28660	28760	$1,005	$921	$1,005	$927	34860	34960	$1,288	$1,139	$1,288	$1,144
22560	22660	$750	$707	$750	$713	28760	28860	$1,010	$925	$1,010	$930	34960	35060	$1,292	$1,142	$1,292	$1,148
22660	22760	$754	$710	$754	$716	28860	28960	$1,015	$928	$1,015	$934	35060	35160	$1,297	$1,146	$1,297	$1,152
22760	22860	$757	$714	$757	$720	28960	29060	$1,019	$932	$1,019	$937	35160	35260	$1,301	$1,149	$1,301	$1,155
22860	22960	$761	$718	$761	$723	29060	29160	$1,024	$935	$1,024	$941	35260	35360	$1,306	$1,153	$1,306	$1,159
22960	23060	$764	$721	$764	$727	29160	29260	$1,028	$939	$1,028	$944	35360	35460	$1,310	$1,156	$1,310	$1,162
23060	23160	$768	$725	$768	$730	29260	29360	$1,033	$942	$1,033	$948	35460	35560	$1,315	$1,160	$1,315	$1,166
23160	23260	$771	$728	$771	$734	29360	29460	$1,037	$946	$1,037	$951	35560	35660	$1,319	$1,163	$1,319	$1,169
23260	23360	$775	$732	$775	$737	29460	29560	$1,042	$949	$1,042	$955	35660	35760	$1,324	$1,167	$1,324	$1,173
23360	23460	$778	$735	$778	$741	29560	29660	$1,046	$953	$1,046	$958	35760	35860	$1,328	$1,170	$1,328	$1,176
23460	23560	$782	$739	$782	$744	29660	29760	$1,051	$956	$1,051	$962	35860	35960	$1,333	$1,174	$1,333	$1,180
23560	23660	$785	$742	$785	$748	29760	29860	$1,055	$960	$1,055	$965	35960	36060	$1,338	$1,177	$1,338	$1,183

*A qualifying surviving spouse must also use this column.

Continued on next page

2026 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—			
36,060						**42,260**						**48,460**					
36060	36160	$1,342	$1,181	$1,342	$1,187	42260	42360	$1,624	$1,398	$1,624	$1,432	48460	48560	$1,906	$1,616	$1,906	$1,714
36160	36260	$1,347	$1,184	$1,347	$1,190	42360	42460	$1,629	$1,402	$1,629	$1,437	48560	48660	$1,911	$1,620	$1,911	$1,719
36260	36360	$1,351	$1,188	$1,351	$1,194	42460	42560	$1,633	$1,405	$1,633	$1,441	48660	48760	$1,915	$1,623	$1,915	$1,723
36360	36460	$1,356	$1,191	$1,356	$1,197	42560	42660	$1,638	$1,409	$1,638	$1,446	48760	48860	$1,920	$1,627	$1,920	$1,728
36460	36560	$1,360	$1,195	$1,360	$1,201	42660	42760	$1,642	$1,412	$1,642	$1,450	48860	48960	$1,925	$1,630	$1,925	$1,733
36560	36660	$1,365	$1,198	$1,365	$1,204	42760	42860	$1,647	$1,416	$1,647	$1,455	48960	49060	$1,929	$1,634	$1,929	$1,737
36660	36760	$1,369	$1,202	$1,369	$1,208	42860	42960	$1,652	$1,420	$1,652	$1,460	49060	49160	$1,934	$1,637	$1,934	$1,742
36760	36860	$1,374	$1,205	$1,374	$1,211	42960	43060	$1,656	$1,423	$1,656	$1,464	49160	49260	$1,938	$1,641	$1,938	$1,746
36860	36960	$1,379	$1,209	$1,379	$1,215	43060	43160	$1,661	$1,427	$1,661	$1,469	49260	49360	$1,943	$1,644	$1,943	$1,751
36960	37060	$1,383	$1,212	$1,383	$1,218	43160	43260	$1,665	$1,430	$1,665	$1,473	49360	49460	$1,947	$1,648	$1,947	$1,755
37060	37160	$1,388	$1,216	$1,388	$1,222	43260	43360	$1,670	$1,434	$1,670	$1,478	49460	49560	$1,952	$1,651	$1,952	$1,760
37160	37260	$1,392	$1,219	$1,392	$1,225	43360	43460	$1,674	$1,437	$1,674	$1,482	49560	49660	$1,956	$1,656	$1,956	$1,764
37260	37360	$1,397	$1,223	$1,397	$1,229	43460	43560	$1,679	$1,441	$1,679	$1,487	49660	49760	$1,961	$1,660	$1,961	$1,769
37360	37460	$1,401	$1,226	$1,401	$1,232	43560	43660	$1,683	$1,444	$1,683	$1,491	49760	49860	$1,965	$1,665	$1,965	$1,773
37460	37560	$1,406	$1,230	$1,406	$1,236	43660	43760	$1,688	$1,448	$1,688	$1,496	49860	49960	$1,970	$1,669	$1,970	$1,778
37560	37660	$1,410	$1,233	$1,410	$1,239	43760	43860	$1,692	$1,451	$1,692	$1,500	49960	50060	$1,975	$1,674	$1,975	$1,783
37660	37760	$1,415	$1,237	$1,415	$1,243	43860	43960	$1,697	$1,455	$1,697	$1,505	50060	50160	$1,979	$1,678	$1,979	$1,787
37760	37860	$1,419	$1,241	$1,419	$1,246	43960	44060	$1,702	$1,458	$1,702	$1,510	50160	50260	$1,984	$1,683	$1,984	$1,792
37860	37960	$1,424	$1,244	$1,424	$1,250	44060	44160	$1,706	$1,462	$1,706	$1,514	50260	50360	$1,988	$1,687	$1,988	$1,796
37960	38060	$1,429	$1,248	$1,429	$1,253	44160	44260	$1,711	$1,465	$1,711	$1,519	50360	50460	$1,993	$1,692	$1,993	$1,801
38060	38160	$1,433	$1,251	$1,433	$1,257	44260	44360	$1,715	$1,469	$1,715	$1,523	50460	50560	$1,997	$1,696	$1,997	$1,805
38160	38260	$1,438	$1,255	$1,438	$1,260	44360	44460	$1,720	$1,472	$1,720	$1,528	50560	50660	$2,002	$1,701	$2,002	$1,810
38260	38360	$1,442	$1,258	$1,442	$1,264	44460	44560	$1,724	$1,476	$1,724	$1,532	50660	50760	$2,006	$1,706	$2,006	$1,814
38360	38460	$1,447	$1,262	$1,447	$1,267	44560	44660	$1,729	$1,479	$1,729	$1,537	50760	50860	$2,011	$1,710	$2,011	$1,819
38460	38560	$1,451	$1,265	$1,451	$1,271	44660	44760	$1,733	$1,483	$1,733	$1,541	50860	50960	$2,016	$1,715	$2,016	$1,824
38560	38660	$1,456	$1,269	$1,456	$1,274	44760	44860	$1,738	$1,486	$1,738	$1,546	50960	51060	$2,020	$1,719	$2,020	$1,828
38660	38760	$1,460	$1,272	$1,460	$1,278	44860	44960	$1,743	$1,490	$1,743	$1,551	51060	51160	$2,025	$1,724	$2,025	$1,833
38760	38860	$1,465	$1,276	$1,465	$1,281	44960	45060	$1,747	$1,493	$1,747	$1,555	51160	51260	$2,029	$1,728	$2,029	$1,837
38,860						**45,060**						**51,260**					
38860	38960	$1,470	$1,279	$1,470	$1,285	45060	45160	$1,752	$1,497	$1,752	$1,560	51260	51360	$2,034	$1,733	$2,034	$1,842
38960	39060	$1,474	$1,283	$1,474	$1,288	45160	45260	$1,756	$1,500	$1,756	$1,564	51360	51460	$2,038	$1,737	$2,038	$1,846
39060	39160	$1,479	$1,286	$1,479	$1,292	45260	45360	$1,761	$1,504	$1,761	$1,569	51460	51560	$2,043	$1,742	$2,043	$1,851
39160	39260	$1,483	$1,290	$1,483	$1,295	45360	45460	$1,765	$1,507	$1,765	$1,573	51560	51660	$2,047	$1,747	$2,047	$1,855
39260	39360	$1,488	$1,293	$1,488	$1,299	45460	45560	$1,770	$1,511	$1,770	$1,578	51660	51760	$2,052	$1,751	$2,052	$1,860
39360	39460	$1,492	$1,297	$1,492	$1,302	45560	45660	$1,774	$1,514	$1,774	$1,582	51760	51860	$2,056	$1,756	$2,056	$1,864
39460	39560	$1,497	$1,300	$1,497	$1,306	45660	45760	$1,779	$1,518	$1,779	$1,587	51860	51960	$2,061	$1,760	$2,061	$1,869
39560	39660	$1,501	$1,304	$1,501	$1,309	45760	45860	$1,783	$1,521	$1,783	$1,591	51960	52060	$2,066	$1,765	$2,066	$1,874
39660	39760	$1,506	$1,307	$1,506	$1,314	45860	45960	$1,788	$1,525	$1,788	$1,596	52060	52160	$2,070	$1,769	$2,070	$1,878
39760	39860	$1,510	$1,311	$1,510	$1,318	45960	46060	$1,793	$1,528	$1,793	$1,601	52160	52260	$2,075	$1,774	$2,075	$1,883
39860	39960	$1,515	$1,314	$1,515	$1,323	46060	46160	$1,797	$1,532	$1,797	$1,605	52260	52360	$2,079	$1,778	$2,079	$1,887
39960	40060	$1,520	$1,318	$1,520	$1,328	46160	46260	$1,802	$1,535	$1,802	$1,610	52360	52460	$2,084	$1,783	$2,084	$1,892
40060	40160	$1,524	$1,321	$1,524	$1,332	46260	46360	$1,806	$1,539	$1,806	$1,614	52460	52560	$2,088	$1,787	$2,088	$1,896
40160	40260	$1,529	$1,325	$1,529	$1,337	46360	46460	$1,811	$1,542	$1,811	$1,619	52560	52660	$2,093	$1,792	$2,093	$1,901
40260	40360	$1,533	$1,328	$1,533	$1,341	46460	46560	$1,815	$1,546	$1,815	$1,623	52660	52760	$2,097	$1,797	$2,097	$1,905
40360	40460	$1,538	$1,332	$1,538	$1,346	46560	46660	$1,820	$1,549	$1,820	$1,628	52760	52860	$2,102	$1,801	$2,102	$1,910
40460	40560	$1,542	$1,335	$1,542	$1,350	46660	46760	$1,824	$1,553	$1,824	$1,632	52860	52960	$2,107	$1,806	$2,107	$1,915
40560	40660	$1,547	$1,339	$1,547	$1,355	46760	46860	$1,829	$1,556	$1,829	$1,637	52960	53060	$2,111	$1,810	$2,111	$1,919
40660	40760	$1,551	$1,342	$1,551	$1,359	46860	46960	$1,834	$1,560	$1,834	$1,642	53060	53160	$2,116	$1,815	$2,116	$1,924
40760	40860	$1,556	$1,346	$1,556	$1,364	46960	47060	$1,838	$1,563	$1,838	$1,646	53160	53260	$2,120	$1,819	$2,120	$1,928
40860	40960	$1,561	$1,349	$1,561	$1,369	47060	47160	$1,843	$1,567	$1,843	$1,651	53260	53360	$2,125	$1,824	$2,125	$1,933
40960	41060	$1,565	$1,353	$1,565	$1,373	47160	47260	$1,847	$1,570	$1,847	$1,655	53360	53460	$2,129	$1,828	$2,129	$1,937
41060	41160	$1,570	$1,356	$1,570	$1,378	47260	47360	$1,852	$1,574	$1,852	$1,660	53460	53560	$2,134	$1,833	$2,134	$1,942
41160	41260	$1,574	$1,360	$1,574	$1,382	47360	47460	$1,856	$1,577	$1,856	$1,664	53560	53660	$2,138	$1,838	$2,138	$1,946
41260	41360	$1,579	$1,363	$1,579	$1,387	47460	47560	$1,861	$1,581	$1,861	$1,669	53660	53760	$2,143	$1,842	$2,143	$1,951
41360	41460	$1,583	$1,367	$1,583	$1,391	47560	47660	$1,865	$1,584	$1,865	$1,673	53760	53860	$2,147	$1,847	$2,147	$1,955
41460	41560	$1,588	$1,370	$1,588	$1,396	47660	47760	$1,870	$1,588	$1,870	$1,678	53860	53960	$2,152	$1,851	$2,152	$1,960
41560	41660	$1,592	$1,374	$1,592	$1,400	47760	47860	$1,874	$1,592	$1,874	$1,682	53960	54060	$2,157	$1,856	$2,157	$1,965
41660	41760	$1,597	$1,377	$1,597	$1,405	47860	47960	$1,879	$1,595	$1,879	$1,687	54060	54160	$2,161	$1,860	$2,161	$1,969
41760	41860	$1,601	$1,381	$1,601	$1,409	47960	48060	$1,884	$1,599	$1,884	$1,692	54160	54260	$2,166	$1,865	$2,166	$1,974
41860	41960	$1,606	$1,384	$1,606	$1,414	48060	48160	$1,888	$1,602	$1,888	$1,696	54260	54360	$2,170	$1,869	$2,170	$1,978
41960	42060	$1,611	$1,388	$1,611	$1,419	48160	48260	$1,893	$1,606	$1,893	$1,701	54360	54460	$2,175	$1,874	$2,175	$1,983
42060	42160	$1,615	$1,391	$1,615	$1,423	48260	48360	$1,897	$1,609	$1,897	$1,705	54460	54560	$2,179	$1,878	$2,179	$1,987
42160	42260	$1,620	$1,395	$1,620	$1,428	48360	48460	$1,902	$1,613	$1,902	$1,710	54560	54660	$2,184	$1,883	$2,184	$1,992

*A qualifying surviving spouse must also use this column.

Continued on next page

2026 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—			
54,660						**60,860**						**67,060**					
54660	54760	$2,188	$1,888	$2,188	$1,996	60860	60960	$2,471	$2,170	$2,471	$2,279	67060	67160	$2,753	$2,452	$2,753	$2,561
54760	54860	$2,193	$1,892	$2,193	$2,001	60960	61060	$2,475	$2,174	$2,475	$2,283	67160	67260	$2,757	$2,456	$2,757	$2,565
54860	54960	$2,198	$1,897	$2,198	$2,006	61060	61160	$2,480	$2,179	$2,480	$2,288	67260	67360	$2,762	$2,461	$2,762	$2,570
54960	55060	$2,202	$1,901	$2,202	$2,010	61160	61260	$2,484	$2,183	$2,484	$2,292	67360	67460	$2,766	$2,465	$2,766	$2,574
55060	55160	$2,207	$1,906	$2,207	$2,015	61260	61360	$2,489	$2,188	$2,489	$2,297	67460	67560	$2,771	$2,470	$2,771	$2,579
55160	55260	$2,211	$1,910	$2,211	$2,019	61360	61460	$2,493	$2,192	$2,493	$2,301	67560	67660	$2,775	$2,475	$2,775	$2,583
55260	55360	$2,216	$1,915	$2,216	$2,024	61460	61560	$2,498	$2,197	$2,498	$2,306	67660	67760	$2,780	$2,479	$2,780	$2,588
55360	55460	$2,220	$1,919	$2,220	$2,028	61560	61660	$2,502	$2,202	$2,502	$2,310	67760	67860	$2,784	$2,484	$2,784	$2,592
55460	55560	$2,225	$1,924	$2,225	$2,033	61660	61760	$2,507	$2,206	$2,507	$2,315	67860	67960	$2,789	$2,488	$2,789	$2,597
55560	55660	$2,229	$1,929	$2,229	$2,037	61760	61860	$2,511	$2,211	$2,511	$2,319	67960	68060	$2,794	$2,493	$2,794	$2,602
55660	55760	$2,234	$1,933	$2,234	$2,042	61860	61960	$2,516	$2,215	$2,516	$2,324	68060	68160	$2,798	$2,497	$2,798	$2,606
55760	55860	$2,238	$1,938	$2,238	$2,046	61960	62060	$2,521	$2,220	$2,521	$2,329	68160	68260	$2,803	$2,502	$2,803	$2,611
55860	55960	$2,243	$1,942	$2,243	$2,051	62060	62160	$2,525	$2,224	$2,525	$2,333	68260	68360	$2,807	$2,506	$2,807	$2,615
55960	56060	$2,248	$1,947	$2,248	$2,056	62160	62260	$2,530	$2,229	$2,530	$2,338	68360	68460	$2,812	$2,511	$2,812	$2,620
56060	56160	$2,252	$1,951	$2,252	$2,060	62260	62360	$2,534	$2,233	$2,534	$2,342	68460	68560	$2,816	$2,515	$2,816	$2,624
56160	56260	$2,257	$1,956	$2,257	$2,065	62360	62460	$2,539	$2,238	$2,539	$2,347	68560	68660	$2,821	$2,520	$2,821	$2,629
56260	56360	$2,261	$1,960	$2,261	$2,069	62460	62560	$2,543	$2,242	$2,543	$2,351	68660	68760	$2,825	$2,525	$2,825	$2,633
56360	56460	$2,266	$1,965	$2,266	$2,074	62560	62660	$2,548	$2,247	$2,548	$2,356	68760	68860	$2,830	$2,529	$2,830	$2,638
56460	56560	$2,270	$1,969	$2,270	$2,078	62660	62760	$2,552	$2,252	$2,552	$2,360	68860	68960	$2,835	$2,534	$2,835	$2,643
56560	56660	$2,275	$1,974	$2,275	$2,083	62760	62860	$2,557	$2,256	$2,557	$2,365	68960	69060	$2,839	$2,538	$2,839	$2,647
56660	56760	$2,279	$1,979	$2,279	$2,087	62860	62960	$2,562	$2,261	$2,562	$2,370	69060	69160	$2,844	$2,543	$2,844	$2,652
56760	56860	$2,284	$1,983	$2,284	$2,092	62960	63060	$2,566	$2,265	$2,566	$2,374	69160	69260	$2,848	$2,547	$2,848	$2,656
56860	56960	$2,289	$1,988	$2,289	$2,097	63060	63160	$2,571	$2,270	$2,571	$2,379	69260	69360	$2,853	$2,552	$2,853	$2,661
56960	57060	$2,293	$1,992	$2,293	$2,101	63160	63260	$2,575	$2,274	$2,575	$2,383	69360	69460	$2,857	$2,556	$2,857	$2,665
57060	57160	$2,298	$1,997	$2,298	$2,106	63260	63360	$2,580	$2,279	$2,580	$2,388	69460	69560	$2,862	$2,561	$2,862	$2,670
57160	57260	$2,302	$2,001	$2,302	$2,110	63360	63460	$2,584	$2,283	$2,584	$2,392	69560	69660	$2,866	$2,566	$2,866	$2,674
57260	57360	$2,307	$2,006	$2,307	$2,115	63460	63560	$2,589	$2,288	$2,589	$2,397	69660	69760	$2,871	$2,570	$2,871	$2,679
57360	57460	$2,311	$2,010	$2,311	$2,119	63560	63660	$2,593	$2,293	$2,593	$2,401	69760	69860	$2,875	$2,575	$2,875	$2,683
57,460						**63,660**						**69,860**					
57460	57560	$2,316	$2,015	$2,316	$2,124	63660	63760	$2,598	$2,297	$2,598	$2,406	69860	69960	$2,880	$2,579	$2,880	$2,688
57560	57660	$2,320	$2,020	$2,320	$2,128	63760	63860	$2,602	$2,302	$2,602	$2,410	69960	70060	$2,885	$2,584	$2,885	$2,693
57660	57760	$2,325	$2,024	$2,325	$2,133	63860	63960	$2,607	$2,306	$2,607	$2,415	70060	70160	$2,889	$2,588	$2,889	$2,697
57760	57860	$2,329	$2,029	$2,329	$2,137	63960	64060	$2,612	$2,311	$2,612	$2,420	70160	70260	$2,894	$2,593	$2,894	$2,702
57860	57960	$2,334	$2,033	$2,334	$2,142	64060	64160	$2,616	$2,315	$2,616	$2,424	70260	70360	$2,898	$2,597	$2,898	$2,706
57960	58060	$2,339	$2,038	$2,339	$2,147	64160	64260	$2,621	$2,320	$2,621	$2,429	70360	70460	$2,903	$2,602	$2,903	$2,711
58060	58160	$2,343	$2,042	$2,343	$2,151	64260	64360	$2,625	$2,324	$2,625	$2,433	70460	70560	$2,907	$2,606	$2,907	$2,715
58160	58260	$2,348	$2,047	$2,348	$2,156	64360	64460	$2,630	$2,329	$2,630	$2,438	70560	70660	$2,912	$2,611	$2,912	$2,720
58260	58360	$2,352	$2,051	$2,352	$2,160	64460	64560	$2,634	$2,333	$2,634	$2,442	70660	70760	$2,916	$2,616	$2,916	$2,724
58360	58460	$2,357	$2,056	$2,357	$2,165	64560	64660	$2,639	$2,338	$2,639	$2,447	70760	70860	$2,921	$2,620	$2,921	$2,729
58460	58560	$2,361	$2,060	$2,361	$2,169	64660	64760	$2,643	$2,343	$2,643	$2,451	70860	70960	$2,926	$2,625	$2,926	$2,734
58560	58660	$2,366	$2,065	$2,366	$2,174	64760	64860	$2,648	$2,347	$2,648	$2,456	70960	71060	$2,930	$2,629	$2,930	$2,738
58660	58760	$2,370	$2,070	$2,370	$2,178	64860	64960	$2,653	$2,352	$2,653	$2,461	71060	71160	$2,935	$2,634	$2,935	$2,743
58760	58860	$2,375	$2,074	$2,375	$2,183	64960	65060	$2,657	$2,356	$2,657	$2,465	71160	71260	$2,939	$2,638	$2,939	$2,747
58860	58960	$2,380	$2,079	$2,380	$2,188	65060	65160	$2,662	$2,361	$2,662	$2,470	71260	71360	$2,944	$2,643	$2,944	$2,752
58960	59060	$2,384	$2,083	$2,384	$2,192	65160	65260	$2,666	$2,365	$2,666	$2,474	71360	71460	$2,948	$2,647	$2,948	$2,756
59060	59160	$2,389	$2,088	$2,389	$2,197	65260	65360	$2,671	$2,370	$2,671	$2,479	71460	71560	$2,953	$2,652	$2,953	$2,761
59160	59260	$2,393	$2,092	$2,393	$2,201	65360	65460	$2,675	$2,374	$2,675	$2,483	71560	71660	$2,957	$2,657	$2,957	$2,765
59260	59360	$2,398	$2,097	$2,398	$2,206	65460	65560	$2,680	$2,379	$2,680	$2,488	71660	71760	$2,962	$2,661	$2,962	$2,770
59360	59460	$2,402	$2,101	$2,402	$2,210	65560	65660	$2,684	$2,384	$2,684	$2,492	71760	71860	$2,966	$2,666	$2,966	$2,774
59460	59560	$2,407	$2,106	$2,407	$2,215	65660	65760	$2,689	$2,388	$2,689	$2,497	71860	71960	$2,971	$2,670	$2,971	$2,779
59560	59660	$2,411	$2,111	$2,411	$2,219	65760	65860	$2,693	$2,393	$2,693	$2,501	71960	72060	$2,976	$2,675	$2,976	$2,784
59660	59760	$2,416	$2,115	$2,416	$2,224	65860	65960	$2,698	$2,397	$2,698	$2,506	72060	72160	$2,980	$2,679	$2,980	$2,788
59760	59860	$2,420	$2,120	$2,420	$2,228	65960	66060	$2,703	$2,402	$2,703	$2,511	72160	72260	$2,985	$2,684	$2,985	$2,793
59860	59960	$2,425	$2,124	$2,425	$2,233	66060	66160	$2,707	$2,406	$2,707	$2,515	72260	72360	$2,989	$2,688	$2,989	$2,797
59960	60060	$2,430	$2,129	$2,430	$2,238	66160	66260	$2,712	$2,411	$2,712	$2,520	72360	72460	$2,994	$2,693	$2,994	$2,802
60060	60160	$2,434	$2,133	$2,434	$2,242	66260	66360	$2,716	$2,415	$2,716	$2,524	72460	72560	$2,998	$2,697	$2,998	$2,806
60160	60260	$2,439	$2,138	$2,439	$2,247	66360	66460	$2,721	$2,420	$2,721	$2,529	72560	72660	$3,003	$2,702	$3,003	$2,811
60260	60360	$2,443	$2,142	$2,443	$2,251	66460	66560	$2,725	$2,424	$2,725	$2,533	72660	72760	$3,007	$2,707	$3,007	$2,815
60360	60460	$2,448	$2,147	$2,448	$2,256	66560	66660	$2,730	$2,429	$2,730	$2,538	72760	72860	$3,012	$2,711	$3,012	$2,820
60460	60560	$2,452	$2,151	$2,452	$2,260	66660	66760	$2,734	$2,434	$2,734	$2,542	72860	72960	$3,017	$2,716	$3,017	$2,825
60560	60660	$2,457	$2,156	$2,457	$2,265	66760	66860	$2,739	$2,438	$2,739	$2,547	72960	73060	$3,021	$2,720	$3,021	$2,829
60660	60760	$2,461	$2,161	$2,461	$2,269	66860	66960	$2,744	$2,443	$2,744	$2,552	73060	73160	$3,026	$2,725	$3,026	$2,834
60760	60860	$2,466	$2,165	$2,466	$2,274	66960	67060	$2,748	$2,447	$2,748	$2,556	73160	73260	$3,030	$2,729	$3,030	$2,838

*A qualifying surviving spouse must also use this column.

Continued on next page

2026 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—			
73,260						**75,460**						**77,660**					
73260	73360	$3,035	$2,734	$3,035	$2,843	75460	75560	$3,135	$2,834	$3,135	$2,943	77660	77760	$3,235	$2,934	$3,235	$3,043
73360	73460	$3,039	$2,738	$3,039	$2,847	75560	75660	$3,139	$2,839	$3,139	$2,947	77760	77860	$3,239	$2,939	$3,239	$3,047
73460	73560	$3,044	$2,743	$3,044	$2,852	75660	75760	$3,144	$2,843	$3,144	$2,952	77860	77960	$3,244	$2,943	$3,244	$3,052
73560	73660	$3,048	$2,748	$3,048	$2,856	75760	75860	$3,148	$2,848	$3,148	$2,956	77960	78060	$3,249	$2,948	$3,249	$3,057
73660	73760	$3,053	$2,752	$3,053	$2,861	75860	75960	$3,153	$2,852	$3,153	$2,961	78060	78160	$3,253	$2,952	$3,253	$3,061
73760	73860	$3,057	$2,757	$3,057	$2,865	75960	76060	$3,158	$2,857	$3,158	$2,966	78160	78260	$3,258	$2,957	$3,258	$3,066
73860	73960	$3,062	$2,761	$3,062	$2,870	76060	76160	$3,162	$2,861	$3,162	$2,970	78260	78360	$3,262	$2,961	$3,262	$3,070
73960	74060	$3,067	$2,766	$3,067	$2,875	76160	76260	$3,167	$2,866	$3,167	$2,975	78360	78460	$3,267	$2,966	$3,267	$3,075
74060	74160	$3,071	$2,770	$3,071	$2,879	76260	76360	$3,171	$2,870	$3,171	$2,979	78460	78560	$3,271	$2,970	$3,271	$3,079
74160	74260	$3,076	$2,775	$3,076	$2,884	76360	76460	$3,176	$2,875	$3,176	$2,984	78560	78660	$3,276	$2,975	$3,276	$3,084
74260	74360	$3,080	$2,779	$3,080	$2,888	76460	76560	$3,180	$2,879	$3,180	$2,988	78660	78760	$3,280	$2,980	$3,280	$3,088
74360	74460	$3,085	$2,784	$3,085	$2,893	76560	76660	$3,185	$2,884	$3,185	$2,993	78760	78860	$3,285	$2,984	$3,285	$3,093
74460	74560	$3,089	$2,788	$3,089	$2,897	76660	76760	$3,189	$2,889	$3,189	$2,997	78860	78960	$3,290	$2,989	$3,290	$3,098
74560	74660	$3,094	$2,793	$3,094	$2,902	76760	76860	$3,194	$2,893	$3,194	$3,002	78960	79060	$3,294	$2,993	$3,294	$3,102
74660	74760	$3,098	$2,798	$3,098	$2,906	76860	76960	$3,199	$2,898	$3,199	$3,007	79060	79160	$3,299	$2,998	$3,299	$3,107
74760	74860	$3,103	$2,802	$3,103	$2,911	76960	77060	$3,203	$2,902	$3,203	$3,011	79160	79260	$3,303	$3,002	$3,303	$3,111
74860	74960	$3,108	$2,807	$3,108	$2,916	77060	77160	$3,208	$2,907	$3,208	$3,016	79260	79360	$3,308	$3,007	$3,308	$3,116
74960	75060	$3,112	$2,811	$3,112	$2,920	77160	77260	$3,212	$2,911	$3,212	$3,020	79360	79460	$3,312	$3,011	$3,312	$3,120
75060	75160	$3,117	$2,816	$3,117	$2,925	77260	77360	$3,217	$2,916	$3,217	$3,025	79460	79560	$3,317	$3,016	$3,317	$3,125
75160	75260	$3,121	$2,820	$3,121	$2,929	77360	77460	$3,221	$2,920	$3,221	$3,029	79560	79660	$3,321	$3,021	$3,321	$3,129
75260	75360	$3,126	$2,825	$3,126	$2,934	77460	77560	$3,226	$2,925	$3,226	$3,034	79660	79760	$3,326	$3,025	$3,326	$3,134
75360	75460	$3,130	$2,829	$3,130	$2,938	77560	77660	$3,230	$2,930	$3,230	$3,038	79760	79860	$3,330	$3,030	$3,330	$3,138

*A qualifying surviving spouse must also use this column.

Over $79,860

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2026 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on $79,860, the endpoint of the bracket.

Single	Married, filing jointly or qualifying surviving spouse	Married, filing separately	Head of household
Add $3,333 plus 4.55% of the amount over $79,860.	Add $3,032 plus 4.55% of the amount over $79,860.	Add $3,333 plus 4.55% of the amount over $79,860.	Add $3,141 plus 4.55% of the amount over $79,860.
_____	_____	_____	_____
(Your taxable income - $79,860) x .0455 + $3,333 = Your Nebraska tax.	(Your taxable income - $79,860) x .0455 + $3,032 = Your Nebraska tax.	(Your taxable income - $79,860) x .0455 + $3,333 = Your Nebraska tax.	(Your taxable income - $79,860) x .0455 + $3,141 = 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
Adams (002)		1.00%
Ainsworth (003)		1.50
Albion (004)		1.50
Alliance (008)		1.50
Alma (009)		2.00
Ansley (015)		1.00
Arapahoe (016)		1.50
Arcadia (017)		1.00
Arlington (018)		1.50
Arnold (019)		1.00
Ashland (021)		1.50
Atkinson (023)		1.50
Auburn (025)		1.00
Bancroft (030)		1.50
Bassett (035)		1.50
Battle Creek (036)		1.50
Bayard (037)		1.00
Beatrice (039)		2.00
Beaver City (040)		1.00
Beaver Crossing (041)		1.00
Beemer (043)		1.50
Bellevue (046)		1.50
Bellwood (047)		1.50
Benedict (049)		1.50
Benkelman (050)		1.50
Bennet (051)		1.00
Bennington (052)		1.50
Bertrand (053)		1.50
Big Springs (055)		1.00
Blair (057)		1.50
Bloomfield (058)		1.00
Blue Hill (060)		1.50
Brainard (066)		1.00
Bridgeport (068)		1.00
Broken Bow (072)		1.50
Brownville (073)		1.00
Bruning (075)		1.50
Burwell (081)		1.50
Byron (084)		1.00
Cairo (085)		1.00
Callaway (086)		1.00
Cambridge (087)		2.00
Cedar Rapids (092)		1.00
Central City (094)		1.50
Ceresco (095)		1.50
Chadron (096)		2.00
Chambers (097)		1.00
Chappell (099)		2.00
Chester (100)		1.00
Clarks (101)		1.50
Clarkson (102)		1.50
Clatonia (103)		0.50
Clay Center (104)		1.50
Clearwater (105)		1.50
Coleridge (108)		1.00
Columbus (110)		1.50
Cordova (114)		1.00
Cortland (116)		1.00
Cozad (119)		1.50
Crawford (122)		1.50
Creighton (123)		1.00
Crete (125)		2.00
Crofton (126)		1.50
Curtis (129)		1.50
Dakota City (131)		1.00
Dakota County (922)		0.50
Dannebrog (134)		1.00
Davey (137)		1.50
David City (138)		2.00
Daykin (140)		1.00
Decatur (141)		2.00
Deshler (143)		1.00
DeWeese (144)		1.00
DeWitt (145)		1.00
Diller (147)		1.00
Dodge (150)		1.50
Doniphan (151)		1.00
Dorchester (152)		1.50
Douglas (153)		1.50
Duncan (156)		1.50
Eagle (159)		1.00
Edgar (161)	**beginning 7/1/2026**	1.50
	1/1/2026 to 6/30/2026	1.00
Edison (162)		1.00
Elgin (164)		1.00
Elm Creek (167)	**beginning 4/1/2026**	1.50
	1/1/2026 to 3/31/2026	1.00
Elmwood (168)		1.50
Elwood (170)		1.00
Emerson (172)		1.50
Eustis (176)		1.50
Ewing (177)		1.50
Exeter (178)		1.50%
Fairbury (179)		2.00
Fairfield (180)		1.50
Falls City (182)		2.00
Farnam (183)		1.00
Filley (185)	**beginning 1/1/2026**	1.00
Fordyce (187)		1.00
Fort Calhoun (188)		1.50
Franklin (190)		1.00
Fremont (191)		1.50
Friend (192)		2.00
Fullerton (193)		2.00
Gage County (934)		0.00
Geneva (198)		2.00
Genoa (199)		2.00
Gering (200)		2.00
Gibbon (201)		1.50
Gordon (206)		1.50
Gothenburg (207)		1.50
Grafton (208)		1.50
Grand Island (210)		2.00
Grant (211)		1.00
Greeley (212)		1.50
Greenwood (213)		1.00
Gresham (214)		1.50
Gretna (215)		2.00
Guide Rock (217)		1.50
Hallam (221)		1.00
Halsey (222)		0.50
Harrison (227)		1.50
Hartington (228)		1.50
Harvard (229)		1.00
Hastings (230)		1.50
Hay Springs (231)		1.00
Hebron (235)		1.50
Hemingford (236)		1.50
Henderson (237)		1.50
Hickman (242)		1.50
Hildreth (243)		1.00
Holdrege (245)		1.50
Hooper (248)		1.00
Howells (251)		1.50
Hubbard (252)		1.50
Hubbell (253)		1.00
Humboldt (254)		1.50
Humphrey (255)		2.00
Hyannis (257)		1.00
Imperial (258)		1.00
Jackson (263)		1.50
Jansen (264)		1.00
Juniata (268)		1.50
Kearney (269)		1.50
Kenesaw (270)		1.50
Kimball (273)		1.00
Laurel (276)		1.00
LaVista (274)		2.00
Lawrence (277)		1.00
Leigh (279)		1.50
Lewellen (281)		1.00
Lexington (283)		1.50
Lincoln (285)		1.75
Lindsay (286)		1.50
Linwood (287)		1.00
Loomis (291)		1.00
Louisville (293)		1.50
Loup City (294)		2.00
Lyons (298)		2.00
Madison (299)		1.50
Malcolm (302)		1.00
Manley (304)		0.50
Marquette (305)		1.50
Maywood (311)		1.50
McCook (312)		2.00
McCool Junction (313)		1.50
Meadow Grove (317)		1.50
Milford (322)		1.00
Milligan (325)		1.50
Minatare (326)		1.00
Minden (327)		2.00
Mitchell (328)		1.50
Monroe (330)		1.50
Morrill (332)		1.00
Mullen (334)		2.00
Murray (336)		1.00
Nebraska City (339)		1.50
Nehawka (340)		1.00
Neligh (341)		1.00
Nelson (342)		1.50
Newman Grove (346)		1.50
Niobrara (349)		1.00
Norfolk (351)		2.00
North Bend (353)		1.50
North Platte (355)		2.00%
Oakland (358)		1.50
Oconto (360)		1.00
Odell (362)		1.00
Ogallala (363)		1.50
Omaha (365)		1.50
O'Neill (366)		1.50
Orchard (368)		1.50
Ord (369)		1.50
Osceola (371)		1.50
Oshkosh (372)		2.00
Osmond (373)		1.50
Oxford (376)		1.50
Palmer (379)		1.50
Palmyra (380)		1.00
Papillion (382)		2.00
Pawnee City (383)		2.00
Paxton (384)		2.00
Pender (385)		1.50
Peru (386)		1.00
Petersburg (387)		1.00
Pierce (390)		1.00
Pilger (391)		1.50
Plainview (392)		1.50
Platte Center (393)		1.50
Plattsmouth (394)		1.50
Pleasanton (396)		1.00
Plymouth (397)		1.50
Ponca (399)		1.50
Ralston (407)		1.50
Randolph (408)		1.50
Ravenna (409)		1.50
Red Cloud (411)		1.50
Republican City (412)		1.00
Rising City (415)		1.00
Roca (418)		1.50
Rulo (424)		1.00
Rushville (425)		1.50
St. Edward (452)		1.50
St. Paul (454)		1.50
Sargent (428)		2.00
Schuyler (430)		1.50
Scottsbluff (432)		1.50
Scribner (433)		1.50
Seward (435)		2.00
Shelby (436)		1.50
Shickley (438)		1.00
Sidney (441)		2.00
Silver Creek (442)		1.00
South Sioux City (446)		1.50
Spalding (447)		1.50
Spencer (448)		1.00
Springfield (450)		1.50
Springview (451)		1.00
Stanton (456)		1.50
Sterling (462)		1.00
Stromsburg (467)		1.50
Stuart (468)		1.50
Superior (470)		1.50
Sutherland (472)		1.50
Sutton (473)		1.50
Syracuse (475)		1.00
Tecumseh (481)		1.50
Tekamah (482)		2.00
Terrytown (483)		1.00
Thedford (485)		1.00
Tilden (487)		1.50
Trenton (489)		1.50
Uehling (491)		1.00
Unadilla (493)		1.50
Upland (495)		1.50
Utica (496)		1.50
Valentine (497)		1.50
Valley (498)		1.50
Verdigre (502)		1.50
Wahoo (506)		2.00
Wakefield (507)		1.00
Waterloo (512)		2.00
Wauneta (513)		1.00
Wausa (514)		1.00
Waverly (515)		1.50
Wayne (516)		1.50
Weeping Water (517)		1.50
West Point (519)		2.00
Wilber (523)	**beginning 4/1/2026**	1.50
	1/1/2026 to 3/31/2026	1.00
Wisner (530)		2.00
Wood River (533)		1.50
Wymore (534)		1.50
Wynot (535)		1.50
York (536)		2.00