NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

2026 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	$ 4,130	2.46% of Nebraska Taxable Income, line 14, Form 1040N
4,130	24,760	$ 101.60 + 3.51% of the excess over $4,130
24,760	39,900	$ 825.71 + 4.55% of the excess over $24,760
39,900	—	$ 1,514.58 + 4.55% of the excess over $39,900

Married Taxpayers, Filing Jointly and Qualifying Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
$ 0	$ 8,250	2.46% of Nebraska Taxable Income, line 14, Form 1040N
8,250	49,530	$ 202.95 + 3.51% of the excess over $8,250
49,530	79,800	$ 1,651.88 + 4.55% of the excess over $49,530
79,800	—	$ 3,029.16 + 4.55% of the excess over $79,800

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
$ 0	$ 4,130	2.46% of Nebraska Taxable Income, line 14, Form 1040N
4,130	24,760	$ 101.60 + 3.51% of the excess over $4,130
24,760	39,900	$ 825.71 + 4.55% of the excess over $24,760
39,900	—	$ 1,514.58 + 4.55% of the excess over $39,900

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
$ 0	$ 7,700	2.46% of Nebraska Taxable Income, line 14, Form 1040N
7,700	39,620	$ 189.42 + 3.51% of the excess over $7,700
39,620	59,160	$ 1,309.81 + 4.55% of the excess over $39,620
59,160	—	$ 2,198.88 + 4.55% of the excess over $59,160