

2022 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	\$ 3,440	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,440	20,590	\$ 84.62 + 3.51% of the excess over \$3,440
20,590	33,180	\$ 686.59 + 5.01% of the excess over \$20,590
33,180	—	\$ 1,317.35 + 6.84% of the excess over \$33,180

Married Taxpayers, Filing Jointly and Qualifying Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,860	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,860	41,190	\$ 168.76 + 3.51% of the excess over \$6,860
41,190	66,360	\$ 1,373.74 + 5.01% of the excess over \$41,190
66,360	—	\$ 2,634.76 + 6.84% of the excess over \$66,360

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,440	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,440	20,590	\$ 84.62 + 3.51% of the excess over \$3,440
20,590	33,180	\$ 686.59 + 5.01% of the excess over \$20,590
33,180	—	\$ 1,317.35 + 6.84% of the excess over \$33,180

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,410	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,410	32,950	\$ 157.69 + 3.51% of the excess over \$6,410
32,950	49,200	\$ 1,089.24 + 5.01% of the excess over \$32,950
49,200	—	\$ 1,903.37 + 6.84% of the excess over \$49,200