

2022 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 —			
59,760						62,060						64,360					
59,760	59,860	\$3,139	\$2,307	\$3,139	\$2,629	62,060	62,160	\$3,296	\$2,422	\$3,296	\$2,786	64,360	64,460	\$3,453	\$2,537	\$3,453	\$2,944
59,860	59,960	\$3,146	\$2,312	\$3,146	\$2,636	62,160	62,260	\$3,303	\$2,427	\$3,303	\$2,793	64,460	64,560	\$3,460	\$2,542	\$3,460	\$2,951
59,960	60,060	\$3,153	\$2,317	\$3,153	\$2,643	62,260	62,360	\$3,310	\$2,432	\$3,310	\$2,800	64,560	64,660	\$3,467	\$2,547	\$3,467	\$2,957
60,060	60,160	\$3,159	\$2,322	\$3,159	\$2,650	62,360	62,460	\$3,317	\$2,437	\$3,317	\$2,807	64,660	64,760	\$3,474	\$2,552	\$3,474	\$2,964
60,160	60,260	\$3,166	\$2,327	\$3,166	\$2,656	62,460	62,560	\$3,324	\$2,442	\$3,324	\$2,814	64,760	64,860	\$3,481	\$2,557	\$3,481	\$2,971
60,260	60,360	\$3,173	\$2,332	\$3,173	\$2,663	62,560	62,660	\$3,330	\$2,447	\$3,330	\$2,821	64,860	64,960	\$3,488	\$2,562	\$3,488	\$2,978
60,360	60,460	\$3,180	\$2,337	\$3,180	\$2,670	62,660	62,760	\$3,337	\$2,452	\$3,337	\$2,827	64,960	65,060	\$3,495	\$2,567	\$3,495	\$2,985
60,460	60,560	\$3,187	\$2,342	\$3,187	\$2,677	62,760	62,860	\$3,344	\$2,457	\$3,344	\$2,834	65,060	65,160	\$3,501	\$2,572	\$3,501	\$2,992
60,560	60,660	\$3,194	\$2,347	\$3,194	\$2,684	62,860	62,960	\$3,351	\$2,462	\$3,351	\$2,841	65,160	65,260	\$3,508	\$2,577	\$3,508	\$2,998
60,660	60,760	\$3,200	\$2,352	\$3,200	\$2,691	62,960	63,060	\$3,358	\$2,467	\$3,358	\$2,848	65,260	65,360	\$3,515	\$2,582	\$3,515	\$3,005
60,760	60,860	\$3,207	\$2,357	\$3,207	\$2,697	63,060	63,160	\$3,365	\$2,472	\$3,365	\$2,855	65,360	65,460	\$3,522	\$2,587	\$3,522	\$3,012
60,860	60,960	\$3,214	\$2,362	\$3,214	\$2,704	63,160	63,260	\$3,371	\$2,477	\$3,371	\$2,862	65,460	65,560	\$3,529	\$2,592	\$3,529	\$3,019
60,960	61,060	\$3,221	\$2,367	\$3,221	\$2,711	63,260	63,360	\$3,378	\$2,482	\$3,378	\$2,868	65,560	65,660	\$3,536	\$2,597	\$3,536	\$3,026
61,060	61,160	\$3,228	\$2,372	\$3,228	\$2,718	63,360	63,460	\$3,385	\$2,487	\$3,385	\$2,875	65,660	65,760	\$3,542	\$2,602	\$3,542	\$3,033
61,160	61,260	\$3,235	\$2,377	\$3,235	\$2,725	63,460	63,560	\$3,392	\$2,492	\$3,392	\$2,882	65,760	65,860	\$3,549	\$2,607	\$3,549	\$3,039
61,260	61,360	\$3,241	\$2,382	\$3,241	\$2,732	63,560	63,660	\$3,399	\$2,497	\$3,399	\$2,889	65,860	65,960	\$3,556	\$2,612	\$3,556	\$3,046
61,360	61,460	\$3,248	\$2,387	\$3,248	\$2,739	63,660	63,760	\$3,406	\$2,502	\$3,406	\$2,896	65,960	66,060	\$3,563	\$2,617	\$3,563	\$3,053
61,460	61,560	\$3,255	\$2,392	\$3,255	\$2,745	63,760	63,860	\$3,412	\$2,507	\$3,412	\$2,903	66,060	66,160	\$3,570	\$2,622	\$3,570	\$3,060
61,560	61,660	\$3,262	\$2,397	\$3,262	\$2,752	63,860	63,960	\$3,419	\$2,512	\$3,419	\$2,910	66,160	66,260	\$3,577	\$2,627	\$3,577	\$3,067
61,660	61,760	\$3,269	\$2,402	\$3,269	\$2,759	63,960	64,060	\$3,426	\$2,517	\$3,426	\$2,916	66,260	66,360	\$3,583	\$2,632	\$3,583	\$3,074
61,760	61,860	\$3,276	\$2,407	\$3,276	\$2,766	64,060	64,160	\$3,433	\$2,522	\$3,433	\$2,923	66,360	66,460	\$3,590	\$2,638	\$3,590	\$3,081
61,860	61,960	\$3,282	\$2,412	\$3,282	\$2,773	64,160	64,260	\$3,440	\$2,527	\$3,440	\$2,930						
61,960	62,060	\$3,289	\$2,417	\$3,289	\$2,780	64,260	64,360	\$3,447	\$2,532	\$3,447	\$2,937						

*A qualifying widow(er) must also use this column.

Over \$66,460

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2022 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$66,460, the endpoint of the bracket.

Single	Married, filing jointly or qualifying widow(er)	Married, filing separately	Head of household
Add \$3,594 plus 6.84% of the amount over \$66,460.	Add \$2,642 plus 6.84% of the amount over \$66,460.	Add \$3,594 plus 6.84% of the amount over \$66,460.	Add \$3,084 plus 6.84% of the amount over \$66,460.
(Your taxable income - \$66,460) x .0684 + \$3,594 = Your Nebraska tax.	(Your taxable income - \$66,460) x .0684 + \$2,642 = Your Nebraska tax.	(Your taxable income - \$66,460) x .0684 + \$3,594 = Your Nebraska tax.	(Your taxable income - \$66,460) x .0684 + \$3,084 = 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

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Ewing (177)	0.50%	Norfolk (351)	1.50%
Albion (004)	1.50	Exeter (178)	1.50	North Bend (353)	1.50
Alliance (008)	1.50	Fairbury (179)	2.00	North Platte (355)	1.50
Alma (009)	2.00	Fairfield (180)	1.50	Oakland (358)	1.50
Ansley (015)	1.00	Falls City (182)	2.00	Oconto (360)	1.00
Arapahoe (016)	1.50		beginning 10/1/2022	Odell (362)	1.00
	beginning 4/1/2022		1/1/2022 to 9/30/2022	Ogallala (363)	1.50
	1/1/2022 to 3/31/2022	Farnam (183)	1.00	Omaha (365)	1.50
Arcadia (017)	1.00	Fordyce (187)	1.00	O'Neill (366)	1.50
Arlington (018)	1.50	Fort Calhoun (188)	1.50	Orchard (368)	1.50
Arnold (019)	1.00	Franklin (190)	1.00	Ord (369)	2.00
Ashland (021)	1.50	Fremont (191)	1.50	Osceola (371)	1.50
Atkinson (023)	1.50	Friend (192)	1.50	Oshkosh (372)	2.00
Auburn (025)	1.00	Fullerton (193)	2.00	Osmond (373)	1.50
Bancroft (030)	1.50	Gage County (934)	0.50	Oxford (376)	1.50
Bassett (035)	1.50	Geneva (198)	2.00	Palmer (379)	1.50
Battle Creek (036)	1.50	Genoa (199)	1.50	Palmyra (380)	1.00
Bayard (037)	1.00	Gering (200)	2.00	Papillion (382)	2.00
Beatrice (039)	2.00		beginning 10/1/2022	Pawnee City (383)	2.00
Beaver City (040)	1.00		1/1/2022 to 9/30/2022	Paxton (384)	2.00
Beaver Crossing (041)	1.00	Gibbon (201)	1.50	Pender (385)	1.50
Beemer (043)	1.50	Gordon (206)	1.50	Peru (386)	1.00
Bellevue (046)	1.50	Gothenburg (207)	1.50	Petersburg (387)	1.00
Bellwood (047)	1.50	Grand Island (210)	2.00	Pierce (390)	1.00
Benedict (049)	1.50	Grant (211)	1.00	Pilger (391)	1.50
Benkelman (050)	1.50	Greeley (212)	1.50	Plainview (392)	1.50
Bennet (051)	1.00	Greenwood (213)	1.00	Platte Center (393)	1.50
Bennington (052)	1.50	Gresham (214)	1.50	Plattsmouth (394)	1.50
Bertrand (053)	1.50	Gretna (215)	2.00	Pleasanton (396)	1.00
Big Springs (055)	1.00	Guide Rock (217)	1.50	Plymouth (397)	1.50
Blair (057)	1.50	Harrison (227)	1.50	Ponca (399)	1.50
Bloomfield (058)	1.00	Hartington (228)	1.50	Ralston (407)	1.50
Blue Hill (060)	1.50	Harvard (229)	1.00	Randolph (408)	1.50
Brainard (066)	1.00	Hastings (230)	1.50	Ravenna (409)	1.50
Bridgeport (068)	1.00	Hay Springs (231)	1.00	Red Cloud (411)	1.50
Broken Bow (072)	1.50	Hebron (235)	1.50	Republican City (412)	1.00
Brownville (073)	1.00	Hemingford (236)	1.50	Rising City (415)	1.00
Bruning (075)	1.50	Henderson (237)	1.50	Roca (418)	1.50
Burwell (081)	1.50	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)	1.00
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)	1.50
Chambers (097)	1.00	Humphrey (255)	2.00	Shelby (436)	1.50
Chappell (099)	2.00	Hyannis (257)	1.00	Sidney (441)	2.00
Chester (100)	1.00	Imperial (258)	1.00	Silver Creek (442)	1.00
Clarks (101)	1.50	Jackson (263)	1.50	South Sioux City (446)	1.50
Clarkson (102)	1.50	Jansen (264)	1.00	Spalding (447)	1.50
Clatonia (103)	0.50	Juniata (268)	1.50	Spencer (448)	1.00
Clay Center (104)	1.50	Kearney (269)	1.50	Springfield (450)	1.50
Clearwater (105)	1.50	Kimball (273)	1.50	Springview (451)	1.00
Coleridge (108)	1.00	Laurel (276)	1.00	Stanton (456)	1.50
Columbus (110)	1.50	LaVista (274)	2.00	Sterling (462)	1.00
Cordova (114)	1.00	Lawrence (277)	1.00	Stromsburg (467)	1.50
Cortland (116)	1.00	Leigh (279)	1.50	Stuart (468)	1.50
Cozad (119)	1.50	Lewellen (281)	1.00	Superior (470)	1.50
Crawford (122)	1.50	Lexington (283)	1.50	Sutton (473)	1.50
Creighton (123)	1.00	Lincoln (285)	1.75	Syracuse (475)	1.00
Crete (125)	2.00	Linwood (287)	1.00	Tecumseh (481)	1.50
Crofton (126)	1.00	Loomis (291)	1.00	Tekamah (482)	2.00
Curtis (129)	1.00	Louisville (293)	1.50	Terrytown (483)	1.00
Dakota City (131)	1.00	Loup City (294)	2.00	Tilden (487)	1.50
Dakota County (922)	0.50	Lyons (298)	1.50	Uehling (491)	1.00
Dannebrog (134)	1.00	Madison (299)	1.50	Unadilla (493)	1.50
Davey (137)	1.50	Malcolm (302)	1.00	Upland (495)	1.50
David City (138)	2.00	Manley (304)	0.50	Utica (496)	1.50
Daykin (140)	1.00	Marquette (305)	1.50	Valentine (497)	1.50
Decatur (141)	2.00	Maywood (311)	1.50	Valley (498)	1.50
Deshler (143)	1.00	McCook (312)	1.50	Verdigre (502)	1.50
DeWeese (144)	1.00	McCool Junction (313)	1.50	Wahoo (506)	2.00
DeWitt (145)	1.00	Meadow Grove (317)	1.50	Wakefield (507)	1.00
Diller (147)	1.00	Milford (322)	1.00	Waterloo (512)	2.00
Dodge (150)	1.50	Milligan (325)	1.50	Wauneta (513)	1.00
Doniphan (151)	1.00	Minden (327)	2.00	Wausa (514)	1.00
Dorchester (152)	1.50	Mitchell (328)	1.50	Waverly (515)	1.50
Douglas (153)	1.50	Monroe (330)	1.50	Wayne (516)	1.50
Duncan (156)	1.50	Morrill (332)	1.00	Weeping Water (517)	1.50
Eagle (159)	1.00	Mullen (334)	1.00	West Point (519)	2.00
Edgar (161)	1.00	Murray (336)	1.00		beginning 10/1/2022
Edison (162)	1.00	Nebraska City (339)	2.00		1/1/2022 to 9/30/2022
Elgin (164)	1.00	Nehawka (340)	1.00	Wilber (523)	1.50
Elm Creek (167)	1.00	Neligh (341)	1.00	Wisner (530)	2.00
Elmwood (168)	1.50	Nelson (342)	1.00	Wood River (533)	1.50
Elwood (170)	1.00	Newman Grove (346)	1.50	Wymore (534)	1.50
Eustis (176)	1.00	Niobrara (349)	1.00	York (536)	2.00