## 2022 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 <br> Your | Married, filing jointly <br> Nebras | Married, filing separately ska tax | Head of a household is - | Over | But not over | Single <br> Your |  | Married, filing separately ska tax | Head of a household is - | Over | But not over | Single <br> Your | Married, filing jointly | Married, filing separately | Head of a household is - |
| 60 |  |  |  |  |  | 6,360 |  |  |  |  |  | 12,660 |  |  |  |  |  |
| 60 | 160 | \$3 | \$3 | \$3 | \$3 | 6,360 | 6,460 | \$189 | \$158 | \$189 | \$158 | 12,660 | 12,760 | \$410 | \$374 | \$410 | \$379 |
| 160 | 260 | \$5 | \$5 | \$5 | \$5 | 6,460 | 6,560 | \$192 | \$160 | \$192 | \$161 | 12,760 | 12,860 | \$414 | \$378 | \$414 | \$382 |
| 260 | 360 | \$8 | \$8 | \$8 | \$8 | 6,560 | 6,660 | \$196 | \$163 | \$196 | \$165 | 12,860 | 12,960 | \$417 | \$381 | \$417 | \$386 |
| 360 | 460 | \$10 | \$10 | \$10 | \$10 | 6,660 | 6,760 | \$199 | \$165 | \$199 | \$168 | 12,960 | 13,060 | \$421 | \$385 | \$421 | \$389 |
| 460 | 560 | \$13 | \$13 | \$13 | \$13 | 6,760 | 6,860 | \$203 | \$168 | \$203 | \$172 | 13,060 | 13,160 | \$424 | \$388 | \$424 | \$393 |
| 560 | 660 | \$15 | \$15 | \$15 | \$15 | 6,860 | 6,960 | \$206 | \$171 | \$206 | \$175 | 13,160 | 13,260 | \$428 | \$392 | \$428 | \$396 |
| 660 | 760 | \$17 | \$17 | \$17 | \$17 | 6,960 | 7,060 | \$210 | \$174 | \$210 | \$179 | 13,260 | 13,360 | \$431 | \$395 | \$431 | \$400 |
| 760 | 860 | \$20 | \$20 | \$20 | \$20 | 7,060 | 7,160 | \$213 | \$178 | \$213 | \$182 | 13,360 | 13,460 | \$435 | \$399 | \$435 | \$403 |
| 860 | 960 | \$22 | \$22 | \$22 | \$22 | 7,160 | 7,260 | \$217 | \$181 | \$217 | \$186 | 13,460 | 13,560 | \$438 | \$402 | \$438 | \$407 |
| 960 | 1,060 | \$25 | \$25 | \$25 | \$25 | 7,260 | 7,360 | \$220 | \$185 | \$220 | \$189 | 13,560 | 13,660 | \$442 | \$406 | \$442 | \$410 |
| 1,060 | 1,160 | \$27 | \$27 | \$27 | \$27 | 7,360 | 7,460 | \$224 | \$188 | \$224 | \$193 | 13,660 | 13,760 | \$445 | \$409 | \$445 | \$414 |
| 1,160 | 1,260 | \$30 | \$30 | \$30 | \$30 | 7,460 | 7,560 | \$227 | \$192 | \$227 | \$196 | 13,760 | 13,860 | \$449 | \$413 | \$449 | \$417 |
| 1,260 | 1,360 | \$32 | \$32 | \$32 | \$32 | 7,560 | 7,660 | \$231 | \$195 | \$231 | \$200 | 13,860 | 13,960 | \$452 | \$416 | \$452 | \$421 |
| 1,360 | 1,460 | \$35 | \$35 | \$35 | \$35 | 7,660 | 7,760 | \$235 | \$199 | \$235 | \$203 | 13,960 | 14,060 | \$456 | \$420 | \$456 | \$424 |
| 1,460 | 1,560 | \$37 | \$37 | \$37 | \$37 | 7,760 | 7,860 | \$238 | \$202 | \$238 | \$207 | 14,060 | 14,160 | \$459 | \$423 | \$459 | \$428 |
| 1,560 | 1,660 | \$40 | \$40 | \$40 | \$40 | 7,860 | 7,960 | \$242 | \$206 | \$242 | \$210 | 14,160 | 14,260 | \$463 | \$427 | \$463 | \$431 |
| 1,660 | 1,760 | \$42 | \$42 | \$42 | \$42 | 7,960 | 8,060 | \$245 | \$209 | \$245 | \$214 | 14,260 | 14,360 | \$466 | \$430 | \$466 | \$435 |
| 1,760 | 1,860 | \$45 | \$45 | \$45 | \$45 | 8,060 | 8,160 | \$249 | \$213 | \$249 | \$217 | 14,360 | 14,460 | \$470 | \$434 | \$470 | \$438 |
| 1,860 | 1,960 | \$47 | \$47 | \$47 | \$47 | 8,160 | 8,260 | \$252 | \$216 | \$252 | \$221 | 14,460 | 14,560 | \$473 | \$437 | \$473 | \$442 |
| 1,960 | 2,060 | \$49 | \$49 | \$49 | \$49 | 8,260 | 8,360 | \$256 | \$220 | \$256 | \$224 | 14,560 | 14,660 | \$477 | \$441 | \$477 | \$446 |
| 2,060 | 2,160 | \$52 | \$52 | \$52 | \$52 | 8,360 | 8,460 | \$259 | \$223 | \$259 | \$228 | 14,660 | 14,760 | \$480 | \$444 | \$480 | \$449 |
| 2,160 | 2,260 | \$54 | \$54 | \$54 | \$54 | 8,460 | 8,560 | \$263 | \$227 | \$263 | \$231 | 14,760 | 14,860 | \$484 | \$448 | \$484 | \$453 |
| 2,260 | 2,360 | \$57 | \$57 | \$57 | \$57 | 8,560 | 8,660 | \$266 | \$230 | \$266 | \$235 | 14,860 | 14,960 | \$487 | \$451 | \$487 | \$456 |
| 2,360 | 2,460 | \$59 | \$59 | \$59 | \$59 | 8,660 | 8,760 | \$270 | \$234 | \$270 | \$238 | 14,960 | 15,060 | \$491 | \$455 | \$491 | \$460 |
| 2,460 | 2,560 | \$62 | \$62 | \$62 | \$62 | 8,760 | 8,860 | \$273 | \$237 | \$273 | \$242 | 15,060 | 15,160 | \$494 | \$458 | \$494 | \$463 |
| 2,560 | 2,660 | \$64 | \$64 | \$64 | \$64 | 8,860 | 8,960 | \$277 | \$241 | \$277 | \$245 | 15,160 | 15,260 | \$498 | \$462 | \$498 | \$467 |
| 2,660 | 2,760 | \$67 | \$67 | \$67 | \$67 | 8,960 | 9,060 | \$280 | \$244 | \$280 | \$249 | 15,260 | 15,360 | \$501 | \$465 | \$501 | \$470 |
| 2,760 |  |  |  |  |  | 9,060 |  |  |  |  |  | 15,360 |  |  |  |  |  |
| 2,760 | 2,860 | \$69 | \$69 | \$69 | \$69 | 9,060 | 9,160 | \$284 | \$248 | \$284 | \$252 | 15,360 | 15,460 | \$505 | \$469 | \$505 | \$474 |
| 2,860 | 2,960 | \$72 | \$72 | \$72 | \$72 | 9,160 | 9,260 | \$287 | \$251 | \$287 | \$256 | 15,460 | 15,560 | \$508 | \$472 | \$508 | \$477 |
| 2,960 | 3,060 | \$74 | \$74 | \$74 | \$74 | 9,260 | 9,360 | \$291 | \$255 | \$291 | \$259 | 15,560 | 15,660 | \$512 | \$476 | \$512 | \$481 |
| 3,060 | 3,160 | \$77 | \$77 | \$77 | \$77 | 9,360 | 9,460 | \$294 | \$258 | \$294 | \$263 | 15,660 | 15,760 | \$515 | \$479 | \$515 | \$484 |
| 3,160 | 3,260 | \$79 | \$79 | \$79 | \$79 | 9,460 | 9,560 | \$298 | \$262 | \$298 | \$266 | 15,760 | 15,860 | \$519 | \$483 | \$519 | \$488 |
| 3,260 | 3,360 | \$81 | \$81 | \$81 | \$81 | 9,560 | 9,660 | \$301 | \$265 | \$301 | \$270 | 15,860 | 15,960 | \$522 | \$486 | \$522 | \$491 |
| 3,360 | 3,460 | \$84 | \$84 | \$84 | \$84 | 9,660 | 9,760 | \$305 | \$269 | \$305 | \$274 | 15,960 | 16,060 | \$526 | \$490 | \$526 | \$495 |
| 3,460 | 3,560 | \$87 | \$86 | \$87 | \$86 | 9,760 | 9,860 | \$308 | \$272 | \$308 | \$277 | 16,060 | 16,160 | \$529 | \$493 | \$529 | \$498 |
| 3,560 | 3,660 | \$91 | \$89 | \$91 | \$89 | 9,860 | 9,960 | \$312 | \$276 | \$312 | \$281 | 16,160 | 16,260 | \$533 | \$497 | \$533 | \$502 |
| 3,660 | 3,760 | \$94 | \$91 | \$94 | \$91 | 9,960 | 10,060 | \$315 | \$279 | \$315 | \$284 | 16,260 | 16,360 | \$536 | \$500 | \$536 | \$505 |
| 3,760 | 3,860 | \$98 | \$94 | \$98 | \$94 | 10,060 | 10,160 | \$319 | \$283 | \$319 | \$288 | 16,360 | 16,460 | \$540 | \$504 | \$540 | \$509 |
| 3,860 | 3,960 | \$101 | \$96 | \$101 | \$96 | 10,160 | 10,260 | \$322 | \$286 | \$322 | \$291 | 16,460 | 16,560 | \$543 | \$507 | \$543 | \$512 |
| 3,960 | 4,060 | \$105 | \$99 | \$105 | \$99 | 10,260 | 10,360 | \$326 | \$290 | \$326 | \$295 | 16,560 | 16,660 | $\$ 547$ | \$511 | \$547 | \$516 |
| 4,060 | 4,160 | \$108 | \$101 | \$108 | \$101 | 10,360 | 10,460 | \$329 | \$293 | \$329 | \$298 | 16,660 | 16,760 | \$550 | \$514 | \$550 | \$519 |
| 4,160 | 4,260 | \$112 | \$104 | \$112 | \$104 | 10,460 | 10,560 | \$333 | \$297 | \$333 | \$302 | 16,760 | 16,860 | \$554 | \$518 | \$554 | \$523 |
| 4,260 | 4,360 | \$115 | \$106 | \$115 | \$106 | 10,560 | 10,660 | \$336 | \$300 | \$336 | \$305 | 16,860 | 16,960 | \$557 | \$522 | \$557 | \$526 |
| 4,360 | 4,460 | \$119 | \$108 | \$119 | \$108 | 10,660 | 10,760 | \$340 | \$304 | \$340 | \$309 | 16,960 | 17,060 | \$561 | \$525 | \$561 | \$530 |
| 4,460 | 4,560 | \$122 | \$111 | \$122 | \$111 | 10,760 | 10,860 | \$343 | \$307 | \$343 | \$312 | 17,060 | 17,160 | \$564 | \$529 | \$564 | \$533 |
| 4,560 | 4,660 | \$126 | \$113 | \$126 | \$113 | 10,860 | 10,960 | \$347 | \$311 | \$347 | \$316 | 17,160 | 17,260 | \$568 | \$532 | \$568 | \$537 |
| 4,660 | 4,760 | \$129 | \$116 | \$129 | \$116 | 10,960 | 11,060 | \$350 | \$314 | \$350 | \$319 | 17,260 | 17,360 | \$571 | \$536 | \$571 | \$540 |
| 4,760 | 4,860 | \$133 | \$118 | \$133 | \$118 | 11,060 | 11,160 | \$354 | \$318 | \$354 | \$323 | 17,360 | 17,460 | \$575 | \$539 | \$575 | \$544 |
| 4,860 | 4,960 | \$136 | \$121 | \$136 | \$121 | 11,160 | 11,260 | \$357 | \$321 | \$357 | \$326 | 17,460 | 17,560 | \$578 | \$543 | \$578 | \$547 |
| 4,960 | 5,060 | \$140 | \$123 | \$140 | \$123 | 11,260 | 11,360 | \$361 | \$325 | \$361 | \$330 | 17,560 | 17,660 | \$582 | \$546 | \$582 | \$551 |
| 5,060 | 5,160 | \$143 | \$126 | \$143 | \$126 | 11,360 | 11,460 | \$364 | \$328 | \$364 | \$333 | 17,660 | 17,760 | \$586 | \$550 | \$586 | \$554 |
| 5,160 | 5,260 | \$147 | \$128 | \$147 | \$128 | 11,460 | 11,560 | \$368 | \$332 | \$368 | \$337 | 17,760 | 17,860 | \$589 | \$553 | \$589 | \$558 |
| 5,260 | 5,360 | \$150 | \$131 | \$150 | \$131 | 11,560 | 11,660 | \$371 | \$335 | \$371 | \$340 | 17,860 | 17,960 | \$593 | \$557 | \$593 | \$561 |
| 5,360 | 5,460 | \$154 | \$133 | \$154 | \$133 | 11,660 | 11,760 | \$375 | \$339 | \$375 | \$344 | 17,960 | 18,060 | \$596 | \$560 | \$596 | \$565 |
| 5,460 | 5,560 | \$157 | \$136 | \$157 | \$136 | 11,760 | 11,860 | \$378 | \$343 | \$378 | \$347 | 18,060 | 18,160 | \$600 | \$564 | \$600 | \$568 |
| 5,560 | 5,660 | \$161 | \$138 | \$161 | \$138 | 11,860 | 11,960 | \$382 | \$346 | \$382 | \$351 | 18,160 | 18,260 | \$603 | \$567 | \$603 | \$572 |
| 5,660 | 5,760 | \$164 | \$140 | \$164 | \$140 | 11,960 | 12,060 | \$385 | \$350 | \$385 | \$354 | 18,260 | 18,360 | \$607 | \$571 | \$607 | \$575 |
| 5,760 | 5,860 | \$168 | \$143 | \$168 | \$143 | 12,060 | 12,160 | \$389 | \$353 | \$389 | \$358 | 18,360 | 18,460 | \$610 | \$574 | \$610 | \$579 |
| 5,860 | 5,960 | \$171 | \$145 | \$171 | \$145 | 12,160 | 12,260 | \$392 | \$357 | \$392 | \$361 | 18,460 | 18,560 | \$614 | \$578 | \$614 | \$582 |
| 5,960 | 6,060 | \$175 | \$148 | \$175 | \$148 | 12,260 | 12,360 | \$396 | \$360 | \$396 | \$365 | 18,560 | 18,660 | \$617 | \$581 | \$617 | \$586 |
| 6,060 | 6,160 | \$178 | \$150 | \$178 | \$150 | 12,360 | 12,460 | \$399 | \$364 | \$399 | \$368 | 18,660 | 18,760 | \$621 | \$585 | \$621 | \$589 |
| 6,160 | 6,260 | \$182 | \$153 | \$182 | \$153 | 12,460 | 12,560 | \$403 | \$367 | \$403 | \$372 | 18,760 | 18,860 | \$624 | \$588 | \$624 | \$593 |
| 6,260 | 6,360 | \$185 | \$155 | \$185 | \$155 | 12,560 | 12,660 | \$406 | \$371 | \$406 | \$375 | 18,860 | 18,960 | \$628 | \$592 | \$628 | \$596 |
| *A qualifying widow(er) must also use this column. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| 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 is - | Over | But not over | Single | Married, filing jointly <br> Nebras | Married, filing separately | Head of a household is | Over | But not over | Single | Married, filing jointly | Married, filing separately | Head of a household |
| 18,960 |  |  |  |  |  | 25,760 |  |  |  |  |  | 32,560 |  |  |  |  |  |
| 18,960 | 19,060 | \$631 | \$595 | \$631 | \$600 | 25,760 | 25, | \$948 | \$834 | \$948 |  | 32,560 | 32,660 | \$1,289 |  |  |  |
| 19,060 | 19,160 | \$635 | \$599 | \$635 | \$603 | 25,860 | 25,960 | \$953 | \$837 | \$953 | \$842 | 32,660 | 32,760 | \$1,294 | \$1,076 | \$1,29 | \$1,081 |
| 19,160 | 19,260 | \$638 | \$602 | \$638 | \$607 | 25,960 | 26,060 | \$958 | \$841 | \$958 | \$846 | 32,760 | 32,860 | \$1,299 | \$1,080 | \$1,299 | \$1,084 |
| 19,260 | 19,360 | \$642 | \$606 | \$642 | \$610 | 26,060 | 26,160 | \$963 | \$844 | \$963 | \$849 | 32,860 | 32,960 | \$1,304 | \$1,083 | \$1,304 | \$1,088 |
| 19,360 | 19,460 | \$645 | \$609 | \$645 | \$614 | 26,160 | 26,260 | \$968 | \$848 | \$968 | \$853 | 32,960 | 33,060 | \$1,309 | \$1,087 | \$1,309 | \$1,092 |
| 19,460 | 19,560 | \$649 | \$613 | \$649 | \$617 | 26,260 | 26,360 | \$973 | \$851 | \$973 | \$856 | 33,060 | 33,160 | \$1,314 | \$1,090 | \$1,314 | \$1,097 |
| 19,560 | 19,660 | \$652 | \$616 | \$652 | \$621 | 26,360 | 26,460 | \$978 | \$855 | \$978 | \$860 | 33,160 | 33,260 | \$1,319 | \$1,094 | \$1,319 | \$1,102 |
| 19,660 | 19,760 | \$656 | \$620 | \$656 | \$625 | 26,460 | 26,560 | \$983 | \$858 | \$983 | \$863 | 33,260 | 33,360 | \$1,326 | \$1,097 | \$1,326 | \$1,107 |
| 19,760 | 19,860 | \$659 | \$623 | \$659 | \$628 | 26,560 | 26,660 | \$988 | \$862 | \$988 | \$867 | 33,360 | 33,460 | \$1,333 | \$1,101 | \$1,333 | \$1,112 |
| 19,860 | 19,960 | \$663 | \$627 | \$663 | \$632 | 26,660 | 26,760 | \$993 | \$865 | \$993 | \$870 | 33,460 | 33,560 | \$1,340 | \$1,104 | \$1,340 | \$1,117 |
| 19,960 | 20,060 | \$666 | \$630 | \$666 | \$635 | 26,760 | 26,860 | \$998 | \$869 | \$998 | \$874 | 33,560 | 33,660 | \$1,347 | \$1,108 | \$1,347 | \$1,122 |
| 20,060 | 20,160 | \$670 | \$634 | \$670 | \$639 | 26,860 | 26,960 | \$1,003 | \$873 | \$1,003 | \$877 | 33,660 | 33,760 | \$1,354 | \$1,111 | \$1,354 | \$1,127 |
| 20,160 | 20,260 | \$673 | \$637 | \$673 | \$642 | 26,960 | 27,060 | \$1,008 | \$876 | \$1,008 | \$881 | 33,760 | 33,860 | \$1,360 | \$1,115 | \$1,360 | \$1,132 |
| 20,260 | 20,360 | \$677 | \$641 | \$677 | \$646 | 27,060 | 27,160 | \$1,013 | \$880 | \$1,013 | \$884 | 33,860 | 33,960 | \$1,367 | \$1,118 | \$1,367 | \$1,137 |
| 20,360 | 20,460 | \$680 | \$644 | \$680 | \$649 | 27,160 | 27,260 | \$1,018 | \$883 | \$1,018 | \$888 | 33,960 | 34,060 | \$1,374 | \$1,122 | \$1,374 | \$1,142 |
| 20,460 | 20,560 | \$684 | \$648 | \$684 | \$653 | 27,260 | 27,360 | \$1,023 | \$887 | \$1,023 | \$891 | 34,060 | 34,160 | \$1,381 | \$1,125 | \$1,381 | \$1,147 |
| 20,560 | 20,660 | \$688 | \$651 | \$688 | \$656 | 27,360 | 27,460 | \$1,028 | \$890 | \$1,028 | \$895 | 34,160 | 34,260 | \$1,388 | \$1,129 | \$1,388 | \$1,152 |
| 20,660 | 20,760 | \$693 | \$655 | \$693 | \$660 | 27,460 | 27,560 | \$1,033 | \$894 | \$1,033 | \$898 | 34,260 | 34,360 | \$1,395 | \$1,132 | \$1,395 | \$1,157 |
| 20,760 | 20,860 | \$698 | \$658 | \$698 | \$663 | 27,560 | 27,660 | \$1,038 | \$897 | \$1,038 | \$902 | 34,360 | 34,460 | \$1,401 | \$1,136 | \$1,401 | \$1,162 |
| 20,860 | 20,960 | \$703 | \$662 | \$703 | \$667 | 27,660 | 27,760 | \$1,043 | \$901 | \$1,043 | \$905 | 34,460 | 34,560 | \$1,408 | \$1,139 | \$1,408 | \$1,167 |
| 20,960 | 21,060 | \$708 | \$665 | \$708 | \$670 | 27,760 | 27,860 | \$1,048 | \$904 | \$1,048 | \$909 | 34,560 | 34,660 | \$1,415 | \$1,143 | \$1,415 | \$1,172 |
| 21,060 | 21,160 | \$713 | \$669 | \$713 | \$674 | 27,860 | 27,960 | \$1,053 | \$908 | \$1,053 | \$912 | 34,660 | 34,760 | \$1,422 | \$1,146 | \$1,422 | \$1,177 |
| 21,160 | 21,260 | \$718 | \$672 | \$718 | \$677 | 27,960 | 28,060 | \$1,058 | \$911 | \$1,058 | \$916 | 34,760 | 34,860 | \$1,429 | \$1,150 | \$1,429 | \$1,182 |
| 21,260 | 21,360 | \$723 | \$676 | \$723 | \$681 | 28,060 | 28,160 | \$1,063 | \$915 | \$1,063 | \$919 | 34,860 | 34,960 | \$1,436 | \$1,153 | \$1,436 | \$1,187 |
| 21,360 | 21,460 | \$728 | \$679 | \$728 | \$684 | 28,160 | 28,260 | \$1,068 | \$918 | \$1,068 | \$923 | 34,960 | 35,060 | \$1,443 | \$1,157 | \$1,443 | \$1,192 |
| 21,460 | 21,560 | \$733 | \$683 | \$733 | \$688 | 28,260 | 28,360 | \$1,073 | \$922 | \$1,073 | \$926 | 35,060 | 35,160 | \$1,449 | \$1,160 | \$1,449 | \$1,197 |
| 21,560 | 21,660 | \$738 | \$686 | \$738 | \$691 | 28,360 | 28,460 | \$1,078 | \$925 | \$1,078 | \$930 | 35,160 | 35,260 | \$1,456 | \$1,164 | \$1,456 | \$1,202 |
| 21,660 | 21,760 | \$743 | \$690 | \$743 | \$695 | 28,460 | 28,560 | \$1,083 | \$929 | \$1,083 | \$933 | 35,260 | 35,360 | \$1,463 | \$1,167 | \$1,463 | \$1,207 |
| 21,760 | 21,860 | \$748 | \$694 | \$748 | \$698 | 28,560 | 28,660 | \$1,088 | \$932 | \$1,088 | \$937 | 35,360 | 35,460 | \$1,470 | \$1,171 | \$1,470 | \$1,212 |
| 21,860 | 21,960 | \$753 | \$697 | \$753 | \$702 | 28,660 | 28,760 | \$1,093 | \$936 | \$1,093 | \$940 | 35,460 | 35,560 | \$1,477 | \$1,174 | \$1,477 | \$1,217 |
| 21,960 | 22,060 | \$758 | \$701 | \$758 | \$705 | 28,760 | 28,860 | \$1,098 | \$939 | \$1,098 | \$944 | 35,560 | 35,660 | \$1,484 | \$1,178 | \$1,484 | \$1,223 |
| 22,060 |  |  |  |  |  | 28,860 |  |  |  |  |  | 35,660 |  |  |  |  |  |
| 22,060 | 22,160 | \$763 | \$704 | \$763 | \$709 | 28,860 | 28,960 | \$1,103 | \$943 | \$1,103 | \$947 | 35,660 | 35,760 | \$1,490 | \$1,181 | \$1,490 | \$1,228 |
| 22,160 | 22,260 | \$768 | \$708 | \$768 | \$712 | 28,960 | 29,060 | \$1,108 | \$946 | \$1,108 | \$951 | 35,760 | 35,860 | \$1,497 | \$1,185 | \$1,497 | \$1,233 |
| 22,260 | 22,360 | \$773 | \$711 | \$773 | \$716 | 29,060 | 29,160 | \$1,113 | \$950 | \$1,113 | \$954 | 35,860 | 35,960 | \$1,504 | \$1,188 | \$1,504 | \$1,238 |
| 22,360 | 22,460 | \$778 | \$715 | \$778 | \$719 | 29,160 | 29,260 | \$1,118 | \$953 | \$1,118 | \$958 | 35,960 | 36,060 | \$1,511 | \$1,192 | \$1,511 | \$1,243 |
| 22,460 | 22,560 | \$783 | \$718 | \$783 | \$723 | 29,260 | 29,360 | \$1,123 | \$957 | \$1,123 | \$961 | 36,060 | 36,160 | \$1,518 | \$1,195 | \$1,518 | \$1,248 |
| 22,560 | 22,660 | \$788 | \$722 | \$788 | \$726 | 29,360 | 29,460 | \$1,128 | \$960 | \$1,128 | \$965 | 36,160 | 36,260 | \$1,525 | \$1,199 | \$1,525 | \$1,253 |
| 22,660 | 22,760 | \$793 | \$725 | \$793 | \$730 | 29,460 | 29,560 | \$1,133 | \$964 | \$1,133 | \$968 | 36,260 | 36,360 | \$1,531 | \$1,202 | \$1,531 | \$1,258 |
| 22,760 | 22,860 | \$798 | \$729 | \$798 | \$733 | 29,560 | 29,660 | \$1,138 | \$967 | \$1,138 | \$972 | 36,360 | 36,460 | \$1,538 | \$1,206 | \$1,538 | \$1,263 |
| 22,860 | 22,960 | \$803 | \$732 | \$803 | \$737 | 29,660 | 29,760 | \$1,144 | \$971 | \$1,144 | \$976 | 36,460 | 36,560 | \$1,545 | \$1,209 | \$1,545 | \$1,268 |
| 22,960 | 23,060 | \$808 | \$736 | \$808 | \$740 | 29,760 | 29,860 | \$1,149 | \$974 | \$1,149 | \$979 | 36,560 | 36,660 | \$1,552 | \$1,213 | \$1,552 | \$1,273 |
| 23,060 | 23,160 | \$813 | \$739 | \$813 | \$744 | 29,860 | 29,960 | \$1,154 | \$978 | \$1,154 | \$983 | 36,660 | 36,760 | \$1,559 | \$1,216 | \$1,559 | \$1,278 |
| 23,160 | 23,260 | \$818 | \$743 | \$818 | \$747 | 29,960 | 30,060 | \$1,159 | \$981 | \$1,159 | \$986 | 36,760 | 36,860 | \$1,566 | \$1,220 | \$1,566 | \$1,283 |
| 23,260 | 23,360 | \$823 | \$746 | \$823 | \$751 | 30,060 | 30,160 | \$1,164 | \$985 | \$1,164 | \$990 | 36,860 | 36,960 | \$1,572 | \$1,224 | \$1,572 | \$1,288 |
| 23,360 | 23,460 | \$828 | \$750 | \$828 | \$754 | 30,160 | 30,260 | \$1,169 | \$988 | \$1,169 | \$993 | 36,960 | 37,060 | \$1,579 | \$1,227 | \$1,579 | \$1,293 |
| 23,460 | 23,560 | \$833 | \$753 | \$833 | \$758 | 30,260 | 30,360 | \$1,174 | \$992 | \$1,174 | \$997 | 37,060 | 37,160 | \$1,586 | \$1,231 | \$1,586 | \$1,298 |
| 23,560 | 23,660 | \$838 | \$757 | \$838 | \$761 | 30,360 | 30,460 | \$1,179 | \$995 | \$1,179 | \$1,000 | 37,160 | 37,260 | \$1,593 | \$1,234 | \$1,593 | \$1,303 |
| 23,660 | 23,760 | \$843 | \$760 | \$843 | \$765 | 30,460 | 30,560 | \$1,184 | \$999 | \$1,184 | \$1,004 | 37,260 | 37,360 | \$1,600 | \$1,238 | \$1,600 | \$1,308 |
| 23,760 | 23,860 | \$848 | \$764 | \$848 | \$768 | 30,560 | 30,660 | \$1,189 | \$1,002 | \$1,189 | \$1,007 | 37,360 | 37,460 | \$1,607 | \$1,241 | \$1,607 | \$1,313 |
| 23,860 | 23,960 | \$853 | \$767 | \$853 | \$772 | 30,660 | 30,760 | \$1,194 | \$1,006 | \$1,194 | \$1,011 | 37,460 | 37,560 | \$1,614 | \$1,245 | \$1,614 | \$1,318 |
| 23,960 | 24,060 | \$858 | \$771 | \$858 | \$775 | 30,760 | 30,860 | \$1,199 | \$1,009 | \$1,199 | \$1,014 | 37,560 | 37,660 | \$1,620 | \$1,248 | \$1,620 | \$1,323 |
| 24,060 | 24,160 | \$863 | \$774 | \$863 | \$779 | 30,860 | 30,960 | \$1,204 | \$1,013 | \$1,204 | \$1,018 | 37,660 | 37,760 | \$1,627 | \$1,252 | \$1,627 | \$1,328 |
| 24,160 | 24,260 | \$868 | \$778 | \$868 | \$782 | 30,960 | 31,060 | \$1,209 | \$1,016 | \$1,209 | \$1,021 | 37,760 | 37,860 | \$1,634 | \$1,255 | \$1,634 | \$1,333 |
| 24,260 | 24,360 | \$873 | \$781 | \$873 | \$786 | 31,060 | 31,160 | \$1,214 | \$1,020 | \$1,214 | \$1,025 | 37,860 | 37,960 | \$1,641 | \$1,259 | \$1,641 | \$1,338 |
| 24,360 | 24,460 | \$878 | \$785 | \$878 | \$789 | 31,160 | 31,260 | \$1,219 | \$1,023 | \$1,219 | \$1,028 | 37,960 | 38,060 | \$1,648 | \$1,262 | \$1,648 | \$1,343 |
| 24,460 | 24,560 | \$883 | \$788 | \$883 | \$793 | 31,260 | 31,360 | \$1,224 | \$1,027 | \$1,224 | \$1,032 | 38,060 | 38,160 | \$1,655 | \$1,266 | \$1,655 | \$1,348 |
| 24,560 | 24,660 | \$888 | \$792 | \$888 | \$797 | 31,360 | 31,460 | \$1,229 | \$1,030 | \$1,229 | \$1,035 | 38,160 | 38,260 | \$1,661 | \$1,269 | \$1,661 | \$1,353 |
| 24,660 | 24,760 | \$893 | \$795 | \$893 | \$800 | 31,460 | 31,560 | \$1,234 | \$1,034 | \$1,234 | \$1,039 | 38,260 | 38,360 | \$1,668 | \$1,273 | \$1,668 | \$1,358 |
| 24,760 | 24,860 | \$898 | \$799 | \$898 | \$804 | 31,560 | 31,660 | \$1,239 | \$1,037 | \$1,239 | \$1,042 | 38,360 | 38,460 | \$1,675 | \$1,276 | \$1,675 | \$1,363 |
| 24,860 | 24,960 | \$903 | \$802 | \$903 | \$807 | 31,660 | 31,760 | \$1,244 | \$1,041 | \$1,244 | \$1,046 | 38,460 | 38,560 | \$1,682 | \$1,280 | \$1,682 | \$1,368 |
| 24,960 | 25,060 | \$908 | \$806 | \$908 | \$811 | 31,760 | 31,860 | \$1,249 | \$1,045 | \$1,249 | \$1,049 | 38,560 | 38,660 | \$1,689 | \$1,283 | \$1,689 | \$1,373 |
| 25,060 | 25,160 | \$913 | \$809 | \$913 | \$814 | 31,860 | 31,960 | \$1,254 | \$1,048 | \$1,254 | \$1,053 | 38,660 | 38,760 | \$1,696 | \$1,287 | \$1,696 | \$1,378 |
| 25,160 | 25,260 | \$918 | \$813 | \$918 | \$818 | 31,960 | 32,060 | \$1,259 | \$1,052 | \$1,259 | \$1,056 | 38,760 | 38,860 | \$1,702 | \$1,290 | \$1,702 | \$1,383 |
| 25,260 | 25,360 | \$923 | \$816 | \$923 | \$821 | 32,060 | 32,160 | \$1,264 | \$1,055 | \$1,264 | \$1,060 | 38,860 | 38,960 | \$1,709 | \$1,294 | \$1,709 | \$1,388 |
| 25,360 | 25,460 | \$928 | \$820 | \$928 | \$825 | 32,160 | 32,260 | \$1,269 | \$1,059 | \$1,269 | \$1,063 | 38,960 | 39,060 | \$1,716 | \$1,297 | \$1,716 | \$1,393 |
| 25,460 | 25,560 | \$933 | \$823 | \$933 | \$828 | 32,260 | 32,360 | \$1,274 | \$1,062 | \$1,274 | \$1,067 | 39,060 | 39,160 | \$1,723 | \$1,301 | \$1,723 | \$1,398 |
| 25,560 | 25,660 | \$938 | \$827 | \$938 | \$832 | 32,360 | 32,460 | \$1,279 | \$1,066 | \$1,279 | \$1,070 | 39,160 | 39,260 | \$1,730 | \$1,304 | \$1,730 | \$1,403 |
| 25,660 | 25,760 | \$943 | \$830 | \$943 | \$835 | 32,460 | 32,560 | \$1,284 | \$1,069 | \$1,284 | \$1,074 | 39,260 | 39,360 | \$1,737 | \$1,308 | \$1,737 | \$1,408 |
| ${ }^{*}$ A qualifying widow(er) must also use this column. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |


| 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 |  | Marrie filing jointly | $\|$Marrie <br> filing <br> sepa- <br> rately | Head of a household | Over | But not |  | Married, filing jointly | $\begin{array}{\|l\|} \hline \text { Married, } \\ \text { filing } \\ \text { sepa- } \\ \text { rately } \end{array}$ | Head of a household | Over | But not over |  | Married, filing | Married, filing separately | Head of a household |
| 39,360 |  |  |  |  |  | 46,160 |  |  |  |  |  | 52,960 |  |  |  |  |  |
| 3 | 39 |  |  |  |  | 46,160 |  |  |  |  |  | 52,960 |  |  |  |  |  |
| 39,460 | 39,560 | \$1, | \$1,31 | \$1,7 | \$1,418 | 46,260 | 46,360 | \$2,215 | \$1,630 | \$2,215 | \$1 |  | 53,160 |  | \$1 |  |  |
| 39,560 | 39,660 | \$1,757 | \$1,318 | \$1,757 | \$1,423 | 46,360 | 46,460 | \$2,222 | \$1,635 | \$2,222 | \$1,764 | 53,160 | 53,260 | \$2,687 | \$1,976 | \$2,687 | \$2,178 |
| 39,660 | 39,760 | \$1,764 | \$1,322 | \$1,764 |  | 46,460 | 46,560 | \$2,229 | \$1,640 | \$2,229 |  | 53,260 | 53,360 | \$2,694 | \$1,981 | \$2,694 | \$2,184 |
| 39,760 | 39,860 | \$1,771 | \$1,325 | \$1,771 | \$1,433 | 46,560 | 46,660 | \$2,236 | \$1,645 | \$2,236 | \$1,774 | 53,360 | 53,460 | \$2,701 | \$1,986 | \$2 | \$2,191 |
| 39,860 | 39,960 | \$1,778 | \$1,329 | \$1,778 | \$1,438 | 46,660 | 46,760 | \$2,243 | \$1,650 | \$2,243 | \$1,779 | 53,460 | 53,560 | \$2,708 | \$1,991 | \$2,708 | \$2,198 |
| 39,960 | 40,060 | \$1,785 | \$1,332 | \$1,785 | \$1,443 | 46,760 | 46,860 | \$2,250 | \$1,655 | \$2,250 | \$1,784 | 53,560 | 53,660 | \$2,715 | \$1,996 | \$2,715 | \$2,205 |
| 40,060 | 40,160 | \$1,791 | \$1,336 | \$1,791 | \$1,448 | 46,860 | 46,960 | \$2,256 | \$1,660 | \$2,256 | \$1,789 | 53,660 | 53,760 | \$2,722 | \$2,001 | \$2,722 | \$2,212 |
| 40,160 | 40,260 | \$1,798 | \$1,339 | \$1,798 | \$1,453 | 46,960 | 47,060 | \$2,263 | \$1,665 | \$2,263 | \$1,794 | 53,760 | 53,860 | \$2,728 | \$2,006 | \$2,728 | \$2,219 |
| 40,260 | 40,360 | \$1,805 | \$1,343 | \$1,805 | \$1,458 | 47,060 | 47,160 | \$2,270 | \$1,670 | \$2,270 | \$1,799 | 53,860 | 53,960 | \$2,735 | \$2,011 | \$2,735 | \$2,226 |
| 40,360 | 40,460 | \$1,812 | \$1,346 | \$1,812 | \$1,463 | 47,160 | 47,260 | \$2,277 | \$1,675 | \$2,277 | \$1,804 | 53,960 | 54,060 | \$2,742 | \$2,016 | \$2,742 | \$2,232 |
| 40,460 | 40,560 | \$1,819 | \$1,350 | \$1,819 |  | 47,260 | 47,360 | \$2,284 | \$1,680 | \$2,284 | \$1,809 | 54,060 | 54,160 | \$2,749 | \$2,021 | \$2,749 | \$2,239 |
| 40,560 | 40,660 | \$1,826 | \$1,353 | \$1,826 | \$1,473 | 47,360 | 47,460 | \$2,291 | \$1,685 | \$2,291 | \$1,814 | 54,160 | 54,260 | \$2,756 | \$2,026 | \$2,756 | \$2,246 |
| 40,660 | 40,760 | \$1,832 | \$1,357 | \$1,832 | \$1,478 | 47,460 | 47,560 | \$2,298 | \$1,690 | \$2,298 | \$1,819 | 54,260 | 54,360 | \$2,763 | \$2,031 | \$2,763 | \$2,253 |
| 40,760 | 40,860 | \$1,839 | \$1,360 | \$1,839 | \$1,483 | 47,560 | 47,660 | \$2,304 | \$1,695 | \$2,304 | \$1,824 | 54,360 | 54,460 | \$2,769 | \$2,036 | \$2,769 | \$2,260 |
| 40,860 | 40,960 | \$1,846 | \$1,364 | \$1,846 | \$1,488 | 47,660 | 47,760 | \$2,311 | \$1,700 | \$2,311 | \$1,829 | 54,460 | 54,560 | \$2,776 | \$2,041 | \$2,776 | \$2,267 |
| 40,960 | 41,060 | \$1,853 | \$1,367 | \$1,853 | \$1,493 | 47,760 | 47,860 | \$2,318 | \$1,705 | \$2,318 | \$1,834 | 54,560 | 54,660 | \$2,783 | \$2,046 | \$2,783 | \$2,273 |
| 41,060 | 41,160 | \$1,860 | \$1,371 | \$1,860 | \$1,498 | 47,860 | 47,960 | \$2,325 | \$1,710 | \$2,325 | \$1,839 | 54,660 | 54,760 | \$2,790 | \$2,051 | \$2,790 | \$2,280 |
| 41,160 | 41,260 | \$1,867 | \$1,375 | \$1,867 | \$1,503 | 47,960 | 48,060 | \$2,332 | \$1,715 | \$2,332 | \$1,844 | 54,760 | 54,860 | \$2,797 | \$2,056 | \$2,797 | \$2,287 |
| 41,260 | 41,360 | \$1,873 | \$1,380 | \$1,873 | \$1,508 | 48,060 | 48,160 | \$2,339 | \$1,720 | \$2,339 | \$1,849 | 54,860 | 54,960 | \$2,804 | \$2,061 | \$2,804 | \$2,294 |
| 41,360 | 41,460 | \$1,880 | \$1,385 | \$1,880 | \$1,513 | 48,160 | 48,260 | \$2,345 | \$1,725 | \$2,345 | \$1,854 | 54,960 | 55,060 | \$2,811 | \$2,066 | \$2,811 | \$2,301 |
| 41,460 | 41,560 | \$1,887 | \$1,390 | \$1,887 | \$1,518 | 48,260 | 48,360 | \$2,352 | \$1,730 | \$2,352 | \$1,859 | 55,060 | 55,160 | \$2,817 | \$2,071 | \$2,817 | \$2,308 |
| 41,560 | 41,660 | \$1,894 | \$1,395 | \$1,894 | \$1,523 | 48,360 | 48,460 | \$2,359 | \$1,735 | \$2,359 | \$1,864 | 55,160 | 55,260 | \$2,824 | \$2,076 | \$2,824 | \$2,314 |
| 41,660 | 41,760 | \$1,901 | \$1,400 | \$1,901 | \$1,528 | 48,460 | 48,560 | \$2,366 | \$1,740 | \$2,366 | \$1,869 | 55,260 | 55,360 | \$2,831 | \$2,081 | \$2,831 | \$2,321 |
| 41,760 | 41,860 | \$1,908 | \$1,405 | \$1,908 | \$1,533 | 48,560 | 48,660 | \$2,373 | \$1,745 | \$2,373 | \$1,874 | 55,360 | 55,460 | \$2,838 | \$2,086 | \$2,838 | \$2,328 |
| 41,860 | 41,960 | \$1,914 | \$1,410 | \$1,914 | \$1,538 | 48,660 | 48,760 | \$2,380 | \$1,750 | \$2,380 | \$1,879 | 55,460 | 55,560 | \$2,845 | \$2,091 | \$2,845 | \$2,335 |
| 41,960 | 42,060 | \$1,921 | \$1,415 | \$1,921 | \$1,543 | 48,760 | 48,860 | \$2,386 | \$1,756 | \$2,386 | \$1,884 | 55,560 | 55,660 | \$2,852 | \$2,096 | \$2,852 | \$2,342 |
| 42,060 | 42,160 | \$1,928 | \$1,420 | \$1,928 | \$1,548 | 48,860 | 48,960 | \$2,393 | \$1,761 | \$2,393 | \$1,889 | 55,660 | 55,760 | \$2,858 | \$2,101 | \$2,858 | \$2,349 |
| 42,160 | 42,260 | \$1,935 | \$1,425 | \$1,935 | \$1,553 | 48,960 | 49,060 | \$2,400 | \$1,766 | \$2,400 | \$1,894 | 55,760 | 55,860 | \$2,865 | \$2,106 | \$2,865 | \$2,355 |
| 42,260 | 42,360 | \$1,942 | \$1,430 | \$1,942 | \$1,558 | 49,060 | 49,160 | \$2,407 | \$1,771 | \$2,407 | \$1,899 | 55,860 | 55,960 | \$2,872 | \$2,111 | \$2,872 | \$2,362 |
| 42,360 | 42,460 | \$1,949 | \$1,435 | \$1,949 | \$1,563 | 49,160 | 49,260 | \$2,414 | \$1,776 | \$2,414 | \$1,904 | 55,960 |  | \$2,879 | \$2,116 | \$2,879 | \$2,369 |
| 42,460 |  |  |  |  |  | 49,260 |  |  |  |  |  | 56,060 |  |  |  |  |  |
| 42,460 | 42,560 | \$1,956 | \$1,440 | 11,956 | +1,568 | 49,260 | 49,360 |  | \$1,781 | +2,421 | 1,,911 | 56,060 | 56,160 | 2,886 | \$2,12 | \$2,886 | \$2,376 |
| 42,560 | 42,660 | \$1,962 | \$1,445 | \$1,962 | \$1,573 | 49,360 | 49,460 | \$2,427 | \$1,786 | \$2,427 | \$1,918 | 56,160 | 56,260 | \$2,893 | \$2,126 | \$2,893 | \$2,383 |
| 42,660 | 42,760 | \$1,969 | \$1,450 | \$1,969 | \$1,578 | 49,460 | 49,560 | \$2,434 | \$1,791 | \$2,434 | \$1,925 | 56,260 | 56,360 | \$2,899 | \$2,131 | \$2,899 | \$2,390 |
| 42,760 | 42,860 | \$1,976 | \$1,455 | \$1,976 | \$1,583 | 49,560 | 49,660 | \$2,441 | \$1,796 | \$2,441 | \$1,931 | 56,360 | 56,460 | \$2,906 | \$2,136 | \$2,906 | \$2,397 |
| 42,860 | 42,960 | \$1,983 | \$1,460 | \$1,983 | \$1,588 | 49,660 | 49,760 | \$2,448 | \$1,801 | \$2,448 | \$1,938 | 56,460 | 56,560 | \$2,913 | \$2,141 | \$2,913 | \$2,403 |
| 42,960 | 43,060 | \$1,990 | \$1,465 | \$1,990 | \$1,593 | 49,760 | 49,860 | \$2,455 | \$1,806 | \$2,455 | \$1,945 | 56,560 | 56,660 | \$2,920 | \$2,146 | \$2,920 | \$2,410 |
| 43,060 | 43,160 | \$1,997 | \$1,470 | \$1,997 | \$1,598 | 49,860 | 49,960 | \$2,462 | \$1,811 | \$2,462 | \$1,952 | 56,660 | 56,760 | \$2,927 | \$2,151 | \$2,927 | \$2,417 |
| 43,160 | 43,260 | \$2,003 | \$1,475 | \$2,003 | \$1,603 | 49,960 | 50,060 | \$2,469 | \$1,816 | \$2,469 | \$1,959 | 56,760 | 56,860 | \$2,934 | \$2,156 | \$2,934 | \$2,424 |
| 43,260 | 43,360 | \$2,010 | \$1,480 | \$2,010 | \$1,608 | 50,060 | 50,160 | \$2,475 | \$1,821 | \$2,475 | \$1,966 | 56,860 | 56,960 | \$2,940 | \$2,161 | \$2,940 | \$2,431 |
| 43,360 | 43,460 | \$2,017 | \$1,485 | \$2,017 | \$1,613 | 50,160 | 50,260 | \$2,482 | \$1,826 | \$2,482 | \$1,972 | 56,960 | 57,060 | \$2,947 | \$2,166 | \$2,947 | \$2,438 |
| 43,460 | 43,560 | \$2,024 | \$1,490 | \$2,024 | \$1,618 | 50,260 | 50,360 | \$2,489 | \$1,831 | \$2,489 | \$1,979 | 57,060 | 57,160 | \$2,954 | \$2,171 | \$2,954 | \$2,444 |
| 43,560 | 43,660 | \$2,031 | \$1,495 | \$2,031 | \$1,623 | 50,360 | 50,460 | \$2,496 | \$1,836 | \$2,496 | \$1,986 | 57,160 | 57,260 | \$2,961 | \$2,176 | \$2,961 | \$2,451 |
| 43,660 | 43,760 | \$2,038 | \$1,500 | \$2,038 | \$1,628 | 50,460 | 50,560 | \$2,503 | \$1,841 | \$2,503 | \$1,993 | 57,260 | 57,360 | \$2,968 | \$2,181 | \$2,968 | \$2,458 |
| 43,760 | 43,860 | \$2,044 | \$1,505 | \$2,044 | \$1,633 | 50,560 | 50,660 | \$2,510 | \$1,846 | \$2,510 | \$2,000 | 57,360 | 57,460 | \$2,975 | \$2,186 | \$2,975 | \$2,465 |
| 43,860 | 43,960 | \$2,051 | \$1,510 | \$2,051 | \$1,638 | 50,660 | 50,760 | \$2,516 | \$1,851 | \$2,516 | \$2,007 | 57,460 | 57,560 | \$2,982 | \$2,191 | \$2,982 | \$2,472 |
| 43,960 | 44,060 | \$2,058 | \$1,515 | \$2,058 | \$1,643 | 50,760 | 50,860 | \$2,523 | \$1,856 | \$2,523 | \$2,013 | 57,560 | 57,660 | \$2,988 | \$2,196 | \$2,988 | \$2,479 |
| 44,060 | 44,160 | \$2,065 | \$1,520 | \$2,065 | \$1,648 | 50,860 | 50,960 | \$2,530 | \$1,861 | \$2,530 | \$2,020 | 57,660 | 57,760 | \$2,995 | \$2,201 | \$2,995 | \$2,485 |
| 44,160 | 44,260 | \$2,072 | \$1,525 | \$2,072 | \$1,653 | 50,960 | 51,060 | \$2,537 | \$1,866 | \$2,537 | \$2,027 | 57,760 | 57,860 | \$3,002 | \$2,206 | \$3,002 | \$2,492 |
| 44,260 | 44,360 | \$2,079 | \$1,530 | \$2,079 | \$1,658 | 51,060 | 51,160 | \$2,544 | \$1,871 | \$2,544 | \$2,034 | 57,860 | 57,960 | \$3,009 | \$2,211 | \$3,009 | \$2,499 |
| 44,360 | 44,460 | \$2,085 | \$1,535 | \$2,085 | \$1,663 | 51,160 | 51,260 | \$2,551 | \$1,876 | \$2,551 | \$2,041 | 57,960 | 58,060 | \$3,016 | \$2,216 | \$3,016 | \$2,506 |
| 44,460 | 44,560 | \$2,092 | \$1,540 | \$2,092 | \$1,668 | 51,260 | 51,360 | \$2,557 | \$1,881 | \$2,557 | \$2,048 | 58,060 | 58,160 | \$3,023 | \$2,221 | \$3,023 | \$2,513 |
| 44,560 | 44,660 | \$2,099 | \$1,545 | \$2,099 | \$1,673 | 51,360 | 51,460 | \$2,564 | \$1,886 | \$2,564 | \$2,055 | 58,160 | 58,260 | \$3,029 | \$2,226 | \$3,029 | \$2,520 |
| 44,660 | 44,760 | \$2,106 | \$1,550 | \$2,106 | \$1,678 | 51,460 | 51,560 | \$2,571 | \$1,891 | \$2,571 | \$2,061 | 58,260 | 58,360 | \$3,036 | \$2,231 | \$3,036 | \$2,526 |
| 44,760 | 44,860 | \$2,113 | \$1,555 | \$2,113 | \$1,683 | 51,560 | 51,660 | \$2,578 | \$1,896 | \$2,578 | \$2,068 | 58,360 | 58,460 | \$3,043 | \$2,236 | \$3,043 | \$2,533 |
| 44,860 | 44,960 | \$2,120 | \$1,560 | \$2,120 | \$1,688 | 51,660 | 51,760 | \$2,585 | \$1,901 | \$2,585 | \$2,075 | 58,460 | 58,560 | \$3,050 | \$2,241 | \$3,050 | \$2,540 |
| 44,960 | 45,060 | \$2,127 | \$1,565 | \$2,127 | \$1,693 | 51,760 | 51,860 | \$2,592 | \$1,906 | \$2,592 | \$2,082 | 58,560 | 58,660 | \$3,057 | \$2,246 | \$3,057 | \$2,547 |
| 45,060 | 45,160 | \$2,133 | \$1,570 | \$2,133 | \$1,698 | 51,860 | 51,960 | \$2,598 | \$1,911 | \$2,598 | \$2,089 | 58,660 | 58,760 | \$3,064 | \$2,251 | \$3,064 | \$2,554 |
| 45,160 | 45,260 | \$2,140 | \$1,575 | \$2,140 | \$1,703 | 51,960 | 52,060 | \$2,605 | \$1,916 | \$2,605 | \$2,096 | 58,760 | 58,860 | \$3,070 | \$2,257 | \$3,070 | \$2,561 |
| 45,260 | 45,360 | \$2,147 | \$1,580 | \$2,147 | \$1,708 | 52,060 | 52,160 | \$2,612 | \$1,921 | \$2,612 | \$2,102 | 58,860 | 58,960 | \$3,077 | \$2,262 | \$3,077 | \$2,568 |
| 45,360 | 45,460 | \$2,154 | \$1,585 | \$2,154 | \$1,713 | 52,160 | 52,260 | \$2,619 | \$1,926 | \$2,619 | \$2,109 | 58,960 | 59,060 | \$3,084 | \$2,267 | \$3,084 | \$2,574 |
| 45,460 | 45,560 | \$2,161 | \$1,590 | \$2,161 | \$1,718 | 52,260 | 52,360 | \$2,626 | \$1,931 | \$2,626 | \$2,116 | 59,060 | 59,160 | \$3,091 | \$2,272 | \$3,091 | \$2,581 |
| 45,560 | 45,660 | \$2,168 | \$1,595 | \$2,168 | \$1,724 | 52,360 | 52,460 | \$2,633 | \$1,936 | \$2,633 | \$2,123 | 59,160 | 59,260 | \$3,098 | \$2,277 | \$3,098 | \$2,588 |
| 45,660 | 45,760 | \$2,174 | \$1,600 | \$2,174 | \$1,729 | 52,460 | 52,560 | \$2,640 | \$1,941 | \$2,640 | \$2,130 | 59,260 | 59,360 | \$3,105 | \$2,282 | \$3,105 | \$2,595 |
| 45,760 | 45,860 | \$2,181 | \$1,605 | \$2,181 | \$1,734 | 52,560 | 52,660 | \$2,646 | \$1,946 | \$2,646 | \$2,137 | 59,360 | 59,460 | \$3,111 | \$2,287 | \$3,111 | \$2,602 |
| 45,860 | 45,960 | \$2,188 | \$1,610 | \$2,188 | \$1,739 | 52,660 | 52,760 | \$2,653 | \$1,951 | \$2,653 | \$2,143 | 59,460 | 59,560 | \$3,118 | \$2,292 | \$3,118 | \$2,609 |
| 45,960 | 46,060 | \$2,195 | \$1,615 | \$2,195 | \$1,744 | 52,760 | 52,860 | \$2,660 | \$1,956 | \$2,660 | \$2,150 | 59,560 | 59,660 | \$3,125 | \$2,297 | \$3,125 | \$2,615 |
| 46,060 | 46,160 | \$2,202 | \$1,620 | \$2,202 | \$1,749 | 52,860 | 52,960 | \$2,667 | \$1,961 | \$2,667 | \$2,157 | 59,660 | 59,760 | \$3,132 | \$2,302 | \$3,132 | \$2,622 |
| *A qualifying widow(er) must also use this column. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |

## 2022 Nebraska Tax Table-continued

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline $$
\begin{array}{r}
\text { tax } \\
\text { incor }
\end{array}
$$ \& is- \& \multicolumn{4}{|c|}{And you are-} \& \multicolumn{2}{|l|}{If Nebraska taxable income is -} \& \multicolumn{4}{|c|}{And you are-} \& \multicolumn{2}{|l|}{If Nebraska taxable income is -} \& \multicolumn{4}{|c|}{And you are-} <br>
\hline Over \& But not over \& Single

Your \& Married, filing jointly Nebras \& Married, filing sepaska tax \& Head
of a
house-

hold \& Over \& But not over \& Single \& \[
$$
\begin{array}{|c|}
\left|\begin{array}{c}
\text { Married, } \\
\text { filing } \\
\text { jointly } \\
\star
\end{array}\right| \\
\text { R Nebras }
\end{array}
$$

\] \& | Married, filing separately |
| :--- |
| ska tax | \& Head

of a
house-
hold

is - \& Over \& $$
\begin{gathered}
\text { But not } \\
\text { over }
\end{gathered}
$$ \& Single

Your \& Married, filing jointly Nebras \& Married, filing sepaska tax \& Head
of a
house-
hold <br>
\hline \multicolumn{6}{|l|}{59,760} \& \multicolumn{6}{|l|}{62,060} \& \multicolumn{6}{|l|}{64,360} <br>
\hline 59,760 \& 59 \& \$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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 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 <br>
\hline 61,860 \& 61,960 \& \$3,282 \& \$2,412 \& \$3,282 \& \$2,773 \& 64,160 \& 64,260 \& \$3,440 \& \$2,527 \& \$3,440 \& \$2,930 \& \& \& \& \& \& <br>
\hline 61,960 \& 62,060 \& \$3,289 \& \$2,417 \& \$3,289 \& \$2,780 \& 64,260 \& 64,360 \& \$3,447 \& \$2,532 \& \$3,447 \& \$2,937 \& \& \& \& \& \& <br>
\hline
\end{tabular}

*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.


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) beginning 10/1/2022 | 2.00 | Oconto (360) | 1.00 |
| Arapahoe (016) beginning 4/1/2022 | 1.50 | 1/1/2022 to 9/30/2022 | 1.50 | Odell (362) | 1.00 |
| 1/1/2022 to 3/31/2022 | 1.00 | Farnam (183) | 1.00 | Ogallala (363) | 1.50 |
| Arcadia (017) | 1.00 | Fordyce (187) | 1.00 | Omaha (365) | 1.50 |
| Arlington (018) | 1.50 | Fort Calhoun (188) | 1.50 | O'Neill (366) | 1.50 |
| Arnold (019) | 1.00 | Franklin (190) | 1.00 | Orchard (368) | 1.50 |
| Ashland (021) | 1.50 | Fremont (191) | 1.50 | Ord (369) | 2.00 |
| Atkinson (023) | 1.50 | Friend (192) | 1.50 | Osceola (371) | 1.50 |
| Auburn (025) | 1.00 | Fullerton (193) | 2.00 | Oshkosh (372) | 2.00 |
| Bancroft (030) | 1.50 | Gage County (934) | 0.50 | Osmond (373) | 1.50 |
| Bassett (035) | 1.50 | Geneva (198) | 2.00 | Oxford (376) | 1.50 |
| Battle Creek (036) | 1.50 | Genoa (199) | 1.50 | Palmer (379) | 1.50 |
| Bayard (037) | 1.00 | Gering (200) beginning 10/1/2022 | 2.00 | Palmyra (380) | 1.00 |
| Beatrice (039) | 2.00 | 1/1/2022 to 9/30/2022 | 1.50 | Papillion (382) | 2.00 |
| Beaver City (040) | 1.00 | Gibbon (201) | 1.50 | Pawnee City (383) | 2.00 |
| Beaver Crossing (041) | 1.00 | Gordon (206) | 1.50 | Paxton (384) | 2.00 |
| Beemer (043) | 1.50 | Gothenburg (207) | 1.50 | Pender (385) | 1.50 |
| Bellevue (046) | 1.50 | Grand Island (210) | 2.00 | Peru (386) | 1.00 |
| Bellwood (047) | 1.50 | Grant (211) | 1.00 | Petersburg (387) | 1.00 |
| Benedict (049) | 1.50 | Greeley (212) | 1.50 | Pierce (390) | 1.00 |
| Benkelman (050) | 1.50 | Greenwood (213) | 1.00 | Pilger (391) | 1.50 |
| Bennet (051) | 1.00 | Gresham (214) | 1.50 | Plainview (392) | 1.50 |
| Bennington (052) | 1.50 | Gretna (215) | 2.00 | Platte Center (393) | 1.50 |
| Bertrand (053) | 1.50 | Guide Rock (217) | 1.50 | Plattsmouth (394) | 1.50 |
| Big Springs (055) | 1.00 | Harrison (227) | 1.50 | Pleasanton (396) | 1.00 |
| Blair (057) | 1.50 | Hartington (228) | 1.50 | Plymouth (397) | 1.50 |
| Bloomfield (058) | 1.00 | Harvard (229) | 1.00 | Ponca (399) | 1.50 |
| Blue Hill (060) | 1.50 | Hastings (230) | 1.50 | Ralston (407) | 1.50 |
| Brainard (066) | 1.00 | Hay Springs (231) | 1.00 | Randolph (408) | 1.50 |
| Bridgeport (068) | 1.00 | Hebron (235) | 1.50 | Ravenna (409) | 1.50 |
| Broken Bow (072) | 1.50 | Hemingford (236) | 1.50 | Red Cloud (411) | 1.50 |
| Brownville (073) | 1.00 | Henderson (237) | 1.50 | Republican City (412) | 1.00 |
| Bruning (075) beginning 10/1/2022 | 1.50 | Hickman (242) | 1.50 | Rising City (415) | 1.00 |
| Burwell (081) | 1.50 | Hildreth (243) | 1.00 | Roca (418) | 1.50 |
| Cairo (085) | 1.00 | Holdrege (245) | 1.50 | Rushville (425) | 1.50 |
| Callaway (086) | 1.00 | Hooper (248) | 1.00 | St. Edward (452) | 1.50 |
| Cambridge (087) | 2.00 | Howells (251) | 1.50 | St. Paul (454) | 1.00 |
| Cedar Rapids (092) | 1.00 | Hubbard (252) | 1.50 | Sargent (428) | 2.00 |
| Central City (094) | 1.50 | Hubbell (253) | 1.00 | Schuyler (430) | 1.50 |
| Ceresco (095) | 1.50 | Humboldt (254) beginning 10/1/2022 | 1.50 | Scottsbluff (432) | 1.50 |
| Chadron (096) | 2.00 | Humphrey (255) | 2.00 | Scribner (433) | 1.50 |
| Chambers (097) | 1.00 | Hyannis (257) | 1.00 | Seward (435) | 1.50 |
| Chappell (099) | 2.00 | Imperial (258) | 1.00 | Shelby (436) | 1.50 |
| Chester (100) | 1.00 | Jackson (263) | 1.50 | Sidney (441) | 2.00 |
| Clarks (101) | 1.50 | Jansen (264) | 1.00 | Silver Creek (442) | 1.00 |
| Clarkson (102) | 1.50 | Juniata (268) | 1.50 | South Sioux City (446) | 1.50 |
| Clatonia (103) | 0.50 | Kearney (269) | 1.50 | Spalding (447) | 1.50 |
| Clay Center (104) | 1.50 | Kimball (273) | 1.50 | Spencer (448) | 1.00 |
| Clearwater (105) | 1.50 | Laurel (276) | 1.00 | Springfield (450) | 1.50 |
| Coleridge (108) | 1.00 | LaVista (274) | 2.00 | Springview (451) | 1.00 |
| Columbus (110) | 1.50 | Lawrence (277) | 1.00 | Stanton (456) | 1.50 |
| Cordova (114) | 1.00 | Leigh (279) | 1.50 | Sterling (462) | 1.00 |
| Cortland (116) | 1.00 | Lewellen (281) | 1.00 | Stromsburg (467) | 1.50 |
| Cozad (119) | 1.50 | Lexington (283) | 1.50 | Stuart (468) | 1.50 |
| Crawford (122) | 1.50 | Lincoln (285) | 1.75 | Superior (470) | 1.50 |
| Creighton (123) | 1.00 | Linwood (287) | 1.00 | Sutton (473) | 1.50 |
| Crete (125) | 2.00 | Loomis (291) | 1.00 | Syracuse (475) | 1.00 |
| Crofton (126) | 1.00 | Louisville (293) | 1.50 | Tecumseh (481) | 1.50 |
| Curtis (129) | 1.00 | Loup City (294) | 2.00 | Tekamah (482) | 2.00 |
| Dakota City (131) | 1.00 | Lyons (298) | 1.50 | Terrytown (483) | 1.00 |
| Dakota County (922) | 0.50 | Madison (299) | 1.50 | Tilden (487) | 1.50 |
| Dannebrog (134) | 1.00 | Malcolm (302) | 1.00 | Uehling (491) | 1.00 |
| Davey (137) | 1.50 | Manley (304) | 0.50 | Unadilla (493) | 1.50 |
| David City (138) | 2.00 | Marquette (305) | 1.50 | Upland (495) | 1.50 |
| Daykin (140) | 1.00 | Maywood (311) | 1.50 | Utica (496) | 1.50 |
| Decatur (141) | 2.00 | McCook (312) | 1.50 | Valentine (497) | 1.50 |
| Deshler (143) | 1.00 | McCool Junction (313) | 1.50 | Valley (498) | 1.50 |
| DeWeese (144) | 1.00 | Meadow Grove (317) | 1.50 | Verdigre (502) | 1.50 |
| DeWitt (145) | 1.00 | Milford (322) | 1.00 | Wahoo (506) | 2.00 |
| Diller (147) | 1.00 | Milligan (325) | 1.50 | Wakefield (507) | 1.00 |
| Dodge (150) | 1.50 | Minden (327) | 2.00 | Waterloo (512) | 2.00 |
| Doniphan (151) | 1.00 | Mitchell (328) | 1.50 | Wauneta (513) | 1.00 |
| Dorchester (152) | 1.50 | Monroe (330) | 1.50 | Wausa (514) | 1.00 |
| Douglas (153) | 1.50 | Morrill (332) | 1.00 | Waverly (515) | 1.50 |
| Duncan (156) | 1.50 | Mullen (334) | 1.00 | Wayne (516) | 1.50 |
| Eagle (159) | 1.00 | Murray (336) | 1.00 | Weeping Water (517) | 1.50 |
| Edgar (161) | 1.00 | Nebraska City (339) | 2.00 | West Point (519) beginning 10/1/2022 | 2.00 |
| Edison (162) | 1.00 | Nehawka (340) | 1.00 | Wilber (523) 1/1/2022 to 9/30/2022 | 1.50 |
| Elgin (164) | 1.00 | Neligh (341) | 1.00 | Wilber (523) | 1.50 |
| Elm Creek (167) | 1.00 | Nelson (342) | 1.00 | Wisner (530) | 2.00 |
| Elmwood (168) | 1.50 | Newman Grove (346) | 1.50 | Wood River (533) | 1.50 |
| Elwood (170) | 1.00 | Niobrara (349) | 1.00 | Wymore (534) | 1.50 |
| Eustis (176) | 1.00 |  |  | York (536) | 2.00 |

