

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	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						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.

Continued on next page

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	Hemphingford (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