

2021 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	\$ 3,340	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,340	19,990	\$ 82.16 + 3.51% of the excess over \$3,340
19,990	32,210	\$ 666.58 + 5.01% of the excess over \$19,990
32,210	—	\$ 1,278.80 + 6.84% of the excess over \$32,210

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,660	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,660	39,990	\$ 163.84 + 3.51% of the excess over \$6,660
39,990	64,430	\$ 1,333.72 + 5.01% of the excess over \$39,990
64,430	—	\$ 2,558.16 + 6.84% of the excess over \$64,430

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,340	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,340	19,990	\$ 82.16 + 3.51% of the excess over \$3,340
19,990	32,210	\$ 666.58 + 5.01% of the excess over \$19,990
32,210	—	\$ 1,278.80 + 6.84% of the excess over \$32,210

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,220	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,220	31,990	\$ 153.01 + 3.51% of the excess over \$6,220
31,990	47,760	\$ 1,057.54 + 5.01% of the excess over \$31,990
47,760	—	\$ 1,847.62 + 6.84% of the excess over \$47,760