

History of Individual Income Tax Rates by Brackets

Rates within the brackets are calculated as a percent of the primary rate. Effective January 1, 2018 (LB 970-2012), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,290	\$0 - 5,870	\$0 - 3,150
2	\$6,290 - 37,770	\$5,870 - 30,210	\$3,150 - 18,880
3	\$37,770 - 60,840	\$30,210 - 45,110	\$18,880 - 30,420
4	Over \$60,840	Over \$45,110	Over \$30,420

Effective January 1, 2017 (LB 970-2012), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,170	\$0 - 5,760	\$0 - 3,090
2	\$6,170 - 37,030	\$5,760 - 29,620	\$3,090 - 18,510
3	\$37,030 - 59,660	\$29,620 - 44,230	\$18,510 - 29,830
4	Over \$59,660	Over \$44,230	Over \$29,830

Effective January 1, 2016 (LB 970-2012), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,120	\$0 - 5,710	\$0 - 3,060
2	\$6,120 - 36,730	\$5,710 - 29,390	\$3,060 - 18,370
3	\$36,730 - 59,180	\$29,390 - 43,880	\$18,370 - 29,590
4	Over \$59,180	Over \$43,880	Over \$29,590

Effective January 1, 2015 (LB 970-2012), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,090	\$0 - 5,690	\$0 - 3,050
2	\$6,090 - 36,570	\$5,690 - 29,260	\$3,050 - 18,280
3	\$36,570 - 58,920	\$29,260 - 43,680	\$18,280 - 29,460
4	Over \$58,920	Over \$43,680	Over \$29,460

Effective January 1, 2014 (LB 970-2012), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 6,000	\$0 - 5,600	\$0 - 3,000
2	\$6,000 - 36,000	\$5,600 - 28,800	\$3,000 - 18,000
3	\$36,000 - 58,000	\$28,800 - 43,000	\$18,000 - 29,000
4	Over \$58,000	Over \$43,000	Over \$29,000

Effective January 1, 2007 (LB 367), the individual income tax brackets were as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 4,800	\$0 - 4,500	\$0 - 2,400
2	\$4,800 - 35,000	\$4,500 - 28,000	\$2,400 - 17,500
3	\$35,000 - 54,000	\$28,000 - 40,000	\$17,500 - 27,000
4	Over \$54,000	Over \$40,000	Over \$27,000

Effective January 1, 2006 (LB 968), the individual income tax brackets were as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals/ Married, Filing Separately
1	\$0 - 4,000	\$0 - 3,800	\$0 - 2,400
2	\$4,000 - 31,000	\$3,800 - 25,000	\$2,400 - 17,500
3	\$31,000 - 50,000	\$25,000 - 35,000	\$17,500 - 27,000
4	Over \$50,000	Over \$35,000	Over \$27,000

Effective January 1, 1993, the individual income tax brackets were as follows:

Bracket No.	Married, Filing Jointly	Head of Household	Single Individuals
1	\$0 - 4,000	\$0 - 3,800	\$0 - 2,400
2	\$4,000 - 30,000	\$3,800 - 24,000	\$2,400 - 17,000
3	\$30,000 - 46,750	\$24,000 - 35,000	\$17,000 - 26,500
4	Over \$46,750	Over \$35,000	Over \$26,500