

# 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