

2009 Nebraska Tax Rates on Nebraska Taxable Income

Subtract \$118 from the tax table calculation for each federal personal exemption allowed.

SINGLE TAXPAYERS

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.56% of taxable income
2,400	17,500	\$ 61.44 + 3.57% of the excess over \$2,400
17,500	27,000	\$ 600.51 + 5.12% of the excess over \$17,500
27,000	—	\$1,086.91 + 6.84% of the excess over \$27,000*

MARRIED TAXPAYERS, FILING JOINTLY AND SURVIVING SPOUSES

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,800	2.56% of taxable income
4,800	35,000	\$ 122.88 + 3.57% of the excess over \$4,800
35,000	54,000	\$1,201.02 + 5.12% of the excess over \$35,000
54,000	—	\$2,173.82 + 6.84% of the excess over \$54,000*

MARRIED TAXPAYERS, FILING SEPARATELY

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.56% of taxable income
2,400	17,500	\$ 61.44 + 3.57% of the excess over \$2,400
17,500	27,000	\$ 600.51 + 5.12% of the excess over \$17,500
27,000	—	\$1,086.91 + 6.84% of the excess over \$27,000*

HEAD OF HOUSEHOLD TAXPAYERS

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,500	2.56% of taxable income
4,500	28,000	\$ 115.20 + 3.57% of the excess over \$4,500
28,000	40,000	\$ 954.15 + 5.12% of the excess over \$28,000
40,000	—	\$1,568.55 + 6.84% of the excess over \$40,000*

* If adjusted gross income is \$166,800 or more (\$83,400 if married, filing separately), Nebraska marginal tax rates are phased out. (See the Nebraska Additional Tax Rate Schedule for 2009.)