

2019 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	\$ 3,230	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,230	19,330	\$ 79.46 + 3.51% of the excess over \$3,230
19,330	31,160	\$ 644.57 + 5.01% of the excess over \$19,330
31,160	—	\$ 1,237.25 + 6.84% of the excess over \$31,160

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,440	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,440	38,680	\$ 158.42 + 3.51% of the excess over \$6,440
38,680	62,320	\$ 1,290.04 + 5.01% of the excess over \$38,680
62,320	—	\$ 2,474.40 + 6.84% of the excess over \$62,320

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,230	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,230	19,330	\$ 79.46 + 3.51% of the excess over \$3,230
19,330	31,160	\$ 644.57 + 5.01% of the excess over \$19,330
31,160	—	\$ 1,237.25 + 6.84% of the excess over \$31,160

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,020	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,020	30,940	\$ 148.09 + 3.51% of the excess over \$6,020
30,940	46,200	\$ 1,022.78 + 5.01% of the excess over \$30,940
46,200	—	\$ 1,787.31 + 6.84% of the excess over \$46,200