

2018 Nebraska Tax Calculation Schedule for Individual Income Tax

Single Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,150	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,150	18,880	\$ 77.49 + 3.51% of the excess over 3,150
18,880	30,420	\$ 629.61 + 5.01% of the excess over \$18,880
30,420	—	\$ 1,207.76 + 6.84% of the excess over \$30,420

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,290	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,290	37,770	\$ 154.73 + 3.51% of the excess over \$6,290
37,770	60,840	\$1,259.68 + 5.01% of the excess over \$37,770
60,840	—	\$2,415.49 + 6.84% of the excess over \$60,840

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,150	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,150	18,880	\$ 77.49 + 3.51% of the excess over \$3,150
18,880	30,420	\$ 629.61 + 5.01% of the excess over \$18,880
30,420	—	\$ 1,207.76 + 6.84% of the excess over \$30,420

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 5,870	2.46% of Nebraska Taxable Income, line 14, Form 1040N
5,870	30,210	\$ 144.40 + 3.51% of the excess over \$5,870
30,210	45,110	\$ 998.73 + 5.01% of the excess over \$30,210
45,110	—	\$ 1,745.22 + 6.84% of the excess over \$45,110