

Nebraska Tax Rate Chronologies

Table 1 — Income Tax and Sales Tax Rates

INDIVIDUAL INCOME TAX

Tax Year	Primary Rate	Rate By Bracket Number ¹				Standard Personal Exemption ²	Deductions		Corporation Income Tax Rate ⁴	Sales and Use Tax Rate	Sales Tax Collection Fee ⁵
		1	2	3	4		Single	Joint ³			
Jan. 1, 2018	7	2.46%	3.51%	5.01%	6.84%	\$134	\$6,500	\$13,000	5.58 & 7.81%	5.5%	2.50%
Jan. 1, 2017	7	2.46	3.51	5.01	6.84	132	6,350	12,700	5.58 & 7.81	5.5	2.50
Jan. 1, 2016	7	2.46	3.51	5.01	6.84	131	6,300	12,600	5.58 & 7.81	5.5	2.50
Jan. 1, 2015	7	2.46	3.51	5.01	6.84	130	6,300	12,600	5.58 & 7.81	5.5	2.50
Jan. 1, 2014	7	2.46	3.51	5.01	6.84	128	6,200	12,400	5.58 & 7.81	5.5	2.50
Jan. 1, 2013 ⁶	7	2.46	3.51	5.01	6.84	126	6,100	12,200	5.58 & 7.81	5.5	2.50
Jan. 1, 2012	3.70	2.56	3.57	5.12	6.84	123	5,950	11,900	5.58 & 7.81	5.5	2.50
Jan. 1, 2011	3.70	2.56	3.57	5.12	6.84	120	5,800	11,600	5.58 & 7.81	5.5	2.50
Jan. 1, 2010	3.70	2.56	3.57	5.12	6.84	118	5,700	11,400	5.58 & 7.81	5.5	2.50
Jan. 1, 2009	3.70	2.56	3.57	5.12	6.84	118	5,700	11,400	5.58 & 7.81	5.5	2.50
Jan. 1, 2008	3.70	2.56	3.57	5.12	6.84	113	5,450	10,900	5.58 & 7.81	5.5	2.50
Jan. 1, 2007	3.70	2.56	3.57	5.12	6.84	111	5,350	10,700	5.58 & 7.81	5.5	2.50
Jan. 1, 2006	3.70	2.56	3.57	5.12	6.84	106	5,130	8,580	5.58 & 7.81	5.5	2.50
Jan. 1, 2005	3.70	2.56	3.57	5.12	6.84	103	4,980	8,320	5.58 & 7.81	5.5	2.50
Jan. 1, 2004	3.70	2.56	3.57	5.12	6.84	101	4,850	8,140	5.58 & 7.81	5.5	2.50
Jan. 1, 2003	3.70	2.56	3.57	5.12	6.84	99	4,750	7,950	5.58 & 7.81	5.5	2.50
Oct. 1, 2002	3.70	2.51	3.49	5.01	6.68	97	4,700	7,850	5.58 & 7.81	5.5	2.50
Jan. 1, 2002	3.70	2.51	3.49	5.01	6.68	97	4,700	7,850	5.58 & 7.81	5.0	2.50 & 0.50
Jan. 1, 2001	3.70	2.51	3.49	5.01	6.68	94	4,550	7,600	5.58 & 7.81	5.0	2.50 & 0.50
Jan. 1, 2000	3.70	2.51	3.49	5.01	6.68	91	4,400	7,350	5.58 & 7.81	5.0	2.50 & 0.50
July 1, 1999	3.70	2.51	3.49	5.01	6.68	89	4,300	7,200	5.58 & 7.81	5.0	2.50 & 0.50
Jan. 1, 1999	3.70	2.51	3.49	5.01	6.68	89	4,300	7,200	5.58 & 7.81	4.5	2.50 & 0.50
July 1, 1998	3.70	2.51	3.49	5.01	6.68	88	4,250	7,100	5.58 & 7.81	4.5	2.50 & 0.50
Jan. 1, 1997	3.70	2.51	3.49	5.01	6.68	86	4,150	6,900	5.58 & 7.81	5.0	2.50 & 0.50
Jan. 1, 1996	3.70	2.62	3.65	5.24	6.99	72	4,000	6,700	5.58 & 7.81	5.0	2.50 & 0.50
Jan. 1, 1995	3.70	2.62	3.65	5.24	6.99	69	3,900	6,550	5.58 & 7.81	5.0	2.50 & 0.50
Apr. 1, 1994	3.70	2.62	3.65	5.24	6.99	69	3,800	6,350	5.58 & 7.81	5.0	2.50 & 0.50
Jan. 1, 1994	3.70	2.62	3.65	5.24	6.99	69	3,800	6,350	5.58 & 7.81	5.0	0.75 & 0.25
Apr. 1, 1993	3.70	2.62	3.65	5.24	6.99	65	3,700	6,200	5.58 & 7.81	5.0	0.75 & 0.25
Jan. 1, 1993	3.70	2.62	3.65	5.24	6.99	65	3,700	6,200	5.58 & 7.81	5.0	2.50 & 0.50

[History of years prior to 1993.](#)

¹ For tax years prior to 2013, 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 - 37,760	\$5,870 - 30,210	\$3,150 - 18,880
3	\$37,760 - 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

[History of Individual Income Tax Brackets prior to 2017.](#)

Nebraska Tax Rate Chronologies

Table 1 — Income Tax and Sales Tax Rates (Continued)

Preferential tax rates are phased out for those taxpayers with federal adjusted gross income (AGI) greater than:

\$320,000 in 2018 ¹²	\$166,800 in 2009	
\$313,800 in 2017 ¹¹	\$159,950 in 2008	\$128,950 in 2000
\$311,300 in 2016 ¹⁰	\$156,400 in 2007	\$126,600 in 1999
\$309,050 in 2015 ⁹	\$150,500 in 2006	\$124,500 in 1998
\$305,050 in 2014 ⁸	\$145,950 in 2005	\$121,200 in 1997
\$300,000 in 2013	\$142,700 in 2004	\$117,950 in 1996
\$173,650 in 2012	\$139,500 in 2003	\$114,700 in 1995
\$169,550 in 2011	\$137,300 in 2002	\$111,800 in 1994
\$167,100 in 2010	\$132,950 in 2001	\$108,450 in 1993

² Beginning in 1993, a nonrefundable personal exemption credit was implemented. The credit was phased out as federal AGI increases for higher income taxpayers through tax year 2005.

³ The standard deduction was phased out as federal AGI increases for higher income taxpayers through tax year 2005. Also, itemized deductions for higher income taxpayers were phased out similar to current federal phaseout provisions through tax year 2005.

⁴ The corporate income tax rates are calculated as a percent of the primary individual rate. The corporate rate on the first \$50,000 of taxable income is 150.8% of the primary rate, and 211% of the primary rate on the excess. Effective January 1, 2008, the corporate rate is 150.8% of the primary rate on the first **\$100,000** of taxable income, and 211% of the primary rate on the excess.

⁵ Effective April 1, 1993 to March 31, 1994, the first rate was applied to the first \$2,000, and the second rate was applied to the amount over \$2,000. Effective April 1, 1994, the first rate was on the first \$3,000, and the second rate was on the amount over \$3,000. Effective October 1, 2002, the collection fee was 2.5% on the first \$3,000 only, which was a monthly cap of \$75 (LB 32, Special Session 2002).

⁶ LB970 reduced income tax rates beginning for tax year 2013 and expanded income tax brackets beginning for tax year 2014.

⁷ The use of the primary rate to determine tax rates ceased for years after 2012.

⁸ Single \$254,200; Head of Household \$279,650; Married, Filing Separately \$152,525; Married, Filing Jointly \$305,050.

⁹ Single \$258,250; Head of Household \$284,050; Married, Filing Separately \$154,950; Married, Filing Jointly \$309,900.

¹⁰ Single \$259,400; Head of Household \$285,350; Married, Filing Separately \$155,650; Married, Filing Jointly \$311,300.

¹¹ Single \$261,500; Head of Household \$287,650; Married, Filing Separately \$156,900; Married, Filing Jointly \$313,800.

¹² Single \$266,700; Head of Household \$293,350; Married, Filing Separately \$160,000; Married, Filing Jointly \$320,000.

Interest Rate Assessed on State Taxes

As of January 1, 2013, simple interest will be assessed at the rate of 3% on delinquent tax payments and applied to eligible credits or refunds of taxes collected by the state.

The rate of interest on delinquent payments of any taxes or special assessments was:

- 5% from 1/1/2009 through 12/31/2012
- 8% from 1/1/2007 through 12/31/2008
- 6% from 1/1/2003 through 12/31/2006
- 9% from 1/1/1995 through 12/31/2002
- 7% from 1/1/1993 through 12/31/1994
- 14% through 12/31/1992