

2014 Nebraska Tax Table



Use your Nebraska taxable income found on line 14, Form 1040N.

All taxpayers filing paper returns must use the Nebraska Tax Table. If your Nebraska taxable income is more than the highest amount in the tax table, see instructions at the end of the table.

Example: If Nebraska taxable income is \$33,010 and filing status is married, filing jointly, Nebraska tax is \$1,096.

Nonresidents and partial-year residents, see Nebraska Schedule III instructions.

Special Instructions: If your federal AGI on line 5, Form 1040N, is more than \$254,200 (single); \$305,050 (married, filing jointly or qualifying widow(er)); \$152,525 (married, filing separately); or \$279,650 (head of household); be sure to complete the Nebraska Tax Worksheet on page 30 to determine your total Nebraska tax.

EXAMPLE

If Nebraska taxable income is—		And you are—			
		Single	Married, filing jointly	Married, filing separately	Head of a household
Over	But not over	Your Nebraska tax is—			
32,560					
32,560	32,660	1,398	1,082	1,398	1,143
32,660	32,760	1,405	1,085	1,405	1,148
32,760	32,860	1,412	1,089	1,412	1,153
32,860	32,960	1,419	1,092	1,419	1,158
32,960	33,060	1,426	1,096	1,426	1,163

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
		Single	Married, filing jointly	Married, filing separately	Head of a household			Single	Married, filing jointly	Married, filing separately	Head of a household			Single	Married, filing jointly	Married, filing separately	Head of a household
		Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—			
60						5,960						11,860					
60	160	3	3	3	3	5,960	6,060	179	148	179	152	11,860	11,960	387	355	387	359
160	260	5	5	5	5	6,060	6,160	183	151	183	156	11,960	12,060	390	359	390	363
260	360	8	8	8	8	6,160	6,260	186	155	186	159	12,060	12,160	394	362	394	366
360	460	10	10	10	10	6,260	6,360	190	158	190	163	12,160	12,260	397	366	397	370
460	560	13	13	13	13	6,360	6,460	193	162	193	166	12,260	12,360	401	369	401	373
560	660	15	15	15	15	6,460	6,560	197	166	197	170	12,360	12,460	404	373	404	377
660	760	17	17	17	17	6,560	6,660	201	169	201	173	12,460	12,560	408	376	408	380
760	860	20	20	20	20	6,660	6,760	204	173	204	177	12,560	12,660	411	380	411	384
860	960	22	22	22	22	6,760	6,860	208	176	208	180	12,660	12,760	415	383	415	387
960	1,060	25	25	25	25	6,860	6,960	211	180	211	184	12,760	12,860	418	387	418	391
1,060	1,160	27	27	27	27	6,960	7,060	215	183	215	187	12,860	12,960	422	390	422	394
1,160	1,260	30	30	30	30	7,060	7,160	218	187	218	191	12,960	13,060	425	394	425	398
1,260	1,360	32	32	32	32	7,160	7,260	222	190	222	194	13,060	13,160	429	397	429	401
1,360	1,460	35	35	35	35	7,260	7,360	225	194	225	198	13,160	13,260	432	401	432	405
1,460	1,560	37	37	37	37	7,360	7,460	229	197	229	201	13,260	13,360	436	404	436	408
1,560	1,660	40	40	40	40	7,460	7,560	232	201	232	205	13,360	13,460	439	408	439	412
1,660	1,760	42	42	42	42	7,560	7,660	236	204	236	208	13,460	13,560	443	411	443	415
1,760	1,860	45	45	45	45	7,660	7,760	239	208	239	212	13,560	13,660	446	415	446	419
1,860	1,960	47	47	47	47	7,760	7,860	243	211	243	215	13,660	13,760	450	418	450	422
1,960	2,060	49	49	49	49	7,860	7,960	246	215	246	219	13,760	13,860	453	422	453	426
2,060	2,160	52	52	52	52	7,960	8,060	250	218	250	222	13,860	13,960	457	425	457	429
2,160	2,260	54	54	54	54	8,060	8,160	253	222	253	226	13,960	14,060	460	429	460	433
2,260	2,360	57	57	57	57	8,160	8,260	257	225	257	229	14,060	14,160	464	432	464	436
2,360	2,460	59	59	59	59	8,260	8,360	260	229	260	233	14,160	14,260	467	436	467	440
2,460	2,560	62	62	62	62	8,360	8,460	264	232	264	236	14,260	14,360	471	439	471	443
2,560						8,460						14,360					
2,560	2,660	64	64	64	64	8,460	8,560	267	236	267	240	14,360	14,460	474	443	474	447
2,660	2,760	67	67	67	67	8,560	8,660	271	239	271	243	14,460	14,560	478	446	478	451
2,760	2,860	69	69	69	69	8,660	8,760	274	243	274	247	14,560	14,660	481	450	481	454
2,860	2,960	72	72	72	72	8,760	8,860	278	246	278	250	14,660	14,760	485	453	485	458
2,960	3,060	74	74	74	74	8,860	8,960	281	250	281	254	14,760	14,860	488	457	488	461
3,060	3,160	78	77	78	77	8,960	9,060	285	253	285	257	14,860	14,960	492	460	492	465
3,160	3,260	81	79	81	79	9,060	9,160	288	257	288	261	14,960	15,060	495	464	495	468
3,260	3,360	85	81	85	81	9,160	9,260	292	260	292	264	15,060	15,160	499	467	499	472
3,360	3,460	88	84	88	84	9,260	9,360	295	264	295	268	15,160	15,260	502	471	502	475
3,460	3,560	92	86	92	86	9,360	9,460	299	267	299	271	15,260	15,360	506	474	506	479
3,560	3,660	95	89	95	89	9,460	9,560	302	271	302	275	15,360	15,460	509	478	509	482
3,660	3,760	99	91	99	91	9,560	9,660	306	274	306	279	15,460	15,560	513	481	513	486
3,760	3,860	102	94	102	94	9,660	9,760	309	278	309	282	15,560	15,660	516	485	516	489
3,860	3,960	106	96	106	96	9,760	9,860	313	281	313	286	15,660	15,760	520	488	520	493
3,960	4,060	109	99	109	99	9,860	9,960	316	285	316	289	15,760	15,860	523	492	523	496
4,060	4,160	113	101	113	101	9,960	10,060	320	288	320	293	15,860	15,960	527	495	527	500
4,160	4,260	116	104	116	104	10,060	10,160	323	292	323	296	15,960	16,060	530	499	530	503
4,260	4,360	120	106	120	106	10,160	10,260	327	295	327	300	16,060	16,160	534	502	534	507
4,360	4,460	123	108	123	108	10,260	10,360	330	299	330	303	16,160	16,260	537	506	537	510
4,460	4,560	127	111	127	111	10,360	10,460	334	302	334	307	16,260	16,360	541	509	541	514
4,560	4,660	130	113	130	113	10,460	10,560	337	306	337	310	16,360	16,460	544	513	544	517
4,660	4,760	134	116	134	116	10,560	10,660	341	309	341	314	16,460	16,560	548	517	548	521
4,760	4,860	137	118	137	118	10,660	10,760	344	313	344	317	16,560	16,660	552	520	552	524
4,860	4,960	141	121	141	121	10,760	10,860	348	316	348	321	16,660	16,760	555	524	555	528
4,960	5,060	144	123	144	123	10,860	10,960	351	320	351	324	16,760	16,860	559	527	559	531
5,060	5,160	148	126	148	126	10,960	11,060	355	323	355	328	16,860	16,960	562	531	562	535
5,160	5,260	151	128	151	128	11,060	11,160	358	327	358	331	16,960	17,060	566	534	566	538
5,260	5,360	155	131	155	131	11,160	11,260	362	330	362	335	17,060	17,160	569	538	569	542
5,360	5,460	158	133	158	133	11,260	11,360	365	334	365	338	17,160	17,260	573	541	573	545
5,460	5,560	162	136	162	136	11,360	11,460	369	337	369	342	17,260	17,360	576	545	576	549
5,560	5,660	165	138	165	138	11,460	11,560	373	341	373	345	17,360	17,460	580	548	580	552
5,660	5,760	169	140	169	142	11,560	11,660	376	345	376	349	17,460	17,560	583	552	583	556
5,760	5,860	172	143	172	145	11,660	11,760	380	348	380	352	17,560	17,660	587	555	587	559
5,860	5,960	176	145	176	149	11,760	11,860	383	352	383	356	17,660	17,760	590	559	590	563

2014 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—							
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household				
Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—							
17,760		25,160				32,560															
17,760	17,860	594	562	594	566	25,160	25,260	962	822	962	826	32,560	32,660	1,398	1,082	1,398	1,143				
17,860	17,960	597	566	597	570	25,260	25,360	967	825	967	830	32,660	32,760	1,405	1,085	1,405	1,148				
17,960	18,060	601	569	601	573	25,360	25,460	972	829	972	833	32,760	32,860	1,412	1,089	1,412	1,153				
18,060	18,160	606	573	606	577	25,460	25,560	977	832	977	837	32,860	32,960	1,419	1,092	1,419	1,158				
18,160	18,260	611	576	611	580	25,560	25,660	982	836	982	840	32,960	33,060	1,426	1,096	1,426	1,163				
18,260	18,360	616	580	616	584	25,660	25,760	987	839	987	844	33,060	33,160	1,433	1,099	1,433	1,168				
18,360	18,460	621	583	621	587	25,760	25,860	992	843	992	847	33,160	33,260	1,439	1,103	1,439	1,173				
18,460	18,560	626	587	626	591	25,860	25,960	997	846	997	851	33,260	33,360	1,446	1,106	1,446	1,178				
18,560	18,660	631	590	631	594	25,960	26,060	1,002	850	1,002	854	33,360	33,460	1,453	1,110	1,453	1,183				
18,660	18,760	636	594	636	598	26,060	26,160	1,007	853	1,007	858	33,460	33,560	1,460	1,113	1,460	1,188				
18,760	18,860	641	597	641	601	26,160	26,260	1,012	857	1,012	861	33,560	33,660	1,467	1,117	1,467	1,193				
18,860	18,960	646	601	646	605	26,260	26,360	1,017	860	1,017	865	33,660	33,760	1,474	1,120	1,474	1,198				
18,960	19,060	651	604	651	608	26,360	26,460	1,022	864	1,022	868	33,760	33,860	1,480	1,124	1,480	1,203				
19,060	19,160	656	608	656	612	26,460	26,560	1,027	868	1,027	872	33,860	33,960	1,487	1,127	1,487	1,208				
19,160	19,260	661	611	661	615	26,560	26,660	1,032	871	1,032	875	33,960	34,060	1,494	1,131	1,494	1,213				
19,260	19,360	666	615	666	619	26,660	26,760	1,037	875	1,037	879	34,060	34,160	1,501	1,134	1,501	1,218				
19,360	19,460	671	618	671	622	26,760	26,860	1,042	878	1,042	882	34,160	34,260	1,508	1,138	1,508	1,223				
19,460	19,560	676	622	676	626	26,860	26,960	1,047	882	1,047	886	34,260	34,360	1,515	1,141	1,515	1,228				
19,560	19,660	681	625	681	630	26,960	27,060	1,052	885	1,052	889	34,360	34,460	1,521	1,145	1,521	1,233				
19,660	19,760	686	629	686	633	27,060	27,160	1,057	889	1,057	893	34,460	34,560	1,528	1,148	1,528	1,238				
19,760	19,860	691	632	691	637	27,160	27,260	1,062	892	1,062	896	34,560	34,660	1,535	1,152	1,535	1,243				
19,860	19,960	696	636	696	640	27,260	27,360	1,067	896	1,067	900	34,660	34,760	1,542	1,155	1,542	1,248				
19,960	20,060	701	639	701	644	27,360	27,460	1,072	899	1,072	903	34,760	34,860	1,549	1,159	1,549	1,253				
20,060	20,160	706	643	706	647	27,460	27,560	1,077	903	1,077	907	34,860	34,960	1,556	1,162	1,556	1,258				
20,160	20,260	711	646	711	651	27,560	27,660	1,082	906	1,082	910	34,960	35,060	1,562	1,166	1,562	1,263				
20,260	20,360	716	650	716	654	27,660	27,760	1,087	910	1,087	914	35,060	35,160	1,569	1,169	1,569	1,268				
20,360	20,460	721	653	721	658	27,760	27,860	1,092	913	1,092	917	35,160	35,260	1,576	1,173	1,576	1,273				
20,460	20,560	726	657	726	661	27,860	27,960	1,097	917	1,097	921	35,260	35,360	1,583	1,176	1,583	1,278				
20,560	20,660	731	660	731	665	27,960	28,060	1,102	920	1,102	924	35,360	35,460	1,590	1,180	1,590	1,283				
20,660	20,760	736	664	736	668	28,060	28,160	1,107	924	1,107	928	35,460	35,560	1,597	1,183	1,597	1,288				
20,760	20,860	741	667	741	672	28,160	28,260	1,112	927	1,112	931	35,560	35,660	1,604	1,187	1,604	1,293				
20,860	20,960	746	671	746	675	28,260	28,360	1,117	931	1,117	935	35,660	35,760	1,610	1,190	1,610	1,298				
20,960	21,060	751	674	751	679	28,360	28,460	1,122	934	1,122	938	35,760	35,860	1,617	1,194	1,617	1,303				
21,060	21,160	756	678	756	682	28,460	28,560	1,127	938	1,127	942	35,860	35,960	1,624	1,197	1,624	1,308				
21,160	21,260	761	681	761	686	28,560	28,660	1,132	941	1,132	945	35,960	36,060	1,631	1,201	1,631	1,313				
21,260		28,660				36,060															
21,260	21,360	766	685	766	689	28,660	28,760	1,137	945	1,137	949	36,060	36,160	1,638	1,206	1,638	1,318				
21,360	21,460	771	688	771	693	28,760	28,860	1,142	948	1,142	953	36,160	36,260	1,645	1,211	1,645	1,323				
21,460	21,560	776	692	776	696	28,860	28,960	1,147	952	1,147	958	36,260	36,360	1,651	1,216	1,651	1,328				
21,560	21,660	781	696	781	700	28,960	29,060	1,152	955	1,152	963	36,360	36,460	1,658	1,221	1,658	1,333				
21,660	21,760	786	699	786	703	29,060	29,160	1,159	959	1,159	968	36,460	36,560	1,665	1,226	1,665	1,338				
21,760	21,860	791	703	791	707	29,160	29,260	1,166	962	1,166	973	36,560	36,660	1,672	1,231	1,672	1,343				
21,860	21,960	796	706	796	710	29,260	29,360	1,173	966	1,173	978	36,660	36,760	1,679	1,236	1,679	1,348				
21,960	22,060	801	710	801	714	29,360	29,460	1,179	969	1,179	983	36,760	36,860	1,686	1,241	1,686	1,353				
22,060	22,160	806	713	806	717	29,460	29,560	1,186	973	1,186	988	36,860	36,960	1,692	1,246	1,692	1,358				
22,160	22,260	811	717	811	721	29,560	29,660	1,193	976	1,193	993	36,960	37,060	1,699	1,251	1,699	1,363				
22,260	22,360	816	720	816	724	29,660	29,760	1,200	980	1,200	998	37,060	37,160	1,706	1,256	1,706	1,368				
22,360	22,460	821	724	821	728	29,760	29,860	1,207	983	1,207	1,003	37,160	37,260	1,713	1,261	1,713	1,373				
22,460	22,560	826	727	826	731	29,860	29,960	1,214	987	1,214	1,008	37,260	37,360	1,720	1,266	1,720	1,378				
22,560	22,660	831	731	831	735	29,960	30,060	1,220	990	1,220	1,013	37,360	37,460	1,727	1,271	1,727	1,383				
22,660	22,760	836	734	836	738	30,060	30,160	1,227	994	1,227	1,018	37,460	37,560	1,733	1,276	1,733	1,388				
22,760	22,860	841	738	841	742	30,160	30,260	1,234	997	1,234	1,023	37,560	37,660	1,740	1,281	1,740	1,393				
22,860	22,960	846	741	846	745	30,260	30,360	1,241	1,001	1,241	1,028	37,660	37,760	1,747	1,286	1,747	1,398				
22,960	23,060	851	745	851	749	30,360	30,460	1,248	1,004	1,248	1,033	37,760	37,860	1,754	1,291	1,754	1,403				
23,060	23,160	856	748	856	752	30,460	30,560	1,255	1,008	1,255	1,038	37,860	37,960	1,761	1,296	1,761	1,408				
23,160	23,260	861	752	861	756	30,560	30,660	1,262	1,011	1,262	1,043	37,960	38,060	1,768	1,301	1,768	1,414				
23,260	23,360	866	755	866	759	30,660	30,760	1,268	1,015	1,268	1,048	38,060	38,160	1,775	1,306	1,775	1,419				
23,360	23,460	871	759	871	763	30,760	30,860	1,275	1,018	1,275	1,053	38,160	38,260	1,781	1,311	1,781	1,424				
23,460	23,560	876	762	876	766	30,860	30,960	1,282	1,022	1,282	1,058	38,260	38,360	1,788	1,316	1,788	1,429				
23,560	23,660	881	766	881	770	30,960	31,060	1,289	1,025	1,289	1,063	38,360	38,460	1,795	1,321	1,795	1,434				
23,660	23,760	886	769	886	773	31,060	31,160	1,296	1,029	1,296	1,068	38,460	38,560	1,802	1,326	1,802	1,439				
23,760	23,860	891	773	891	777	31,160	31,260	1,303	1,032	1,303	1,073	38,560	38,660	1,809	1,331	1,809	1,444				
23,860	23,960	896	776	896	780	31,260	31,360	1,309	1,036	1,309	1,078	38,660	38,760	1,816	1,336	1,816	1,449				
23,960	24,060	901	780	901	784	31,360	31,460	1,316	1,039	1,316	1,083	38,760	38,860	1,822	1,341	1,822	1,454				
24,060	24,160	906	783	906	787	31,460	31,560	1,323	1,043	1,323	1,088	38,860	38,960	1,829	1,346	1,829	1,459				
24,160	24,260	911	787	911	791	31,560	31,660	1,330	1,047	1,330	1,093	38									

2014 Nebraska Tax Table — continued

If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is —						Your Nebraska tax is —						Your Nebraska tax is —			
39,960						46,060						52,160					
39,960	40,060	1,904	1,402	1,904	1,514	46,060	46,160	2,322	1,707	2,322	1,876	52,160	52,260	2,739	2,013	2,739	2,293
40,060	40,160	1,911	1,407	1,911	1,519	46,160	46,260	2,329	1,712	2,329	1,883	52,260	52,360	2,746	2,018	2,746	2,300
40,160	40,260	1,918	1,412	1,918	1,524	46,260	46,360	2,335	1,717	2,335	1,890	52,360	52,460	2,753	2,023	2,753	2,307
40,260	40,360	1,925	1,417	1,925	1,529	46,360	46,460	2,342	1,722	2,342	1,897	52,460	52,560	2,759	2,028	2,759	2,314
40,360	40,460	1,932	1,422	1,932	1,534	46,460	46,560	2,349	1,727	2,349	1,904	52,560	52,660	2,766	2,033	2,766	2,321
40,460	40,560	1,939	1,427	1,939	1,539	46,560	46,660	2,356	1,732	2,356	1,910	52,660	52,760	2,773	2,038	2,773	2,328
40,560	40,660	1,946	1,432	1,946	1,544	46,660	46,760	2,363	1,737	2,363	1,917	52,760	52,860	2,780	2,043	2,780	2,335
40,660	40,760	1,952	1,437	1,952	1,549	46,760	46,860	2,370	1,742	2,370	1,924	52,860	52,960	2,787	2,048	2,787	2,341
40,760	40,860	1,959	1,442	1,959	1,554	46,860	46,960	2,376	1,747	2,376	1,931	52,960	53,060	2,794	2,053	2,794	2,348
40,860	40,960	1,966	1,447	1,966	1,559	46,960	47,060	2,383	1,752	2,383	1,938	53,060	53,160	2,801	2,058	2,801	2,355
40,960	41,060	1,973	1,452	1,973	1,564	47,060	47,160	2,390	1,757	2,390	1,945	53,160	53,260	2,807	2,063	2,807	2,362
41,060	41,160	1,980	1,457	1,980	1,569	47,160	47,260	2,397	1,762	2,397	1,951	53,260	53,360	2,814	2,068	2,814	2,369
41,160	41,260	1,987	1,462	1,987	1,574	47,260	47,360	2,404	1,767	2,404	1,958	53,360	53,460	2,821	2,073	2,821	2,376
41,260	41,360	1,993	1,467	1,993	1,579	47,360	47,460	2,411	1,772	2,411	1,965	53,460	53,560	2,828	2,078	2,828	2,382
41,360	41,460	2,000	1,472	2,000	1,584	47,460	47,560	2,417	1,777	2,417	1,972	53,560	53,660	2,835	2,083	2,835	2,389
41,460	41,560	2,007	1,477	2,007	1,589	47,560	47,660	2,424	1,782	2,424	1,979	53,660	53,760	2,842	2,088	2,842	2,396
41,560	41,660	2,014	1,482	2,014	1,594	47,660	47,760	2,431	1,787	2,431	1,986	53,760	53,860	2,848	2,093	2,848	2,403
41,660	41,760	2,021	1,487	2,021	1,599	47,760	47,860	2,438	1,792	2,438	1,993	53,860	53,960	2,855	2,098	2,855	2,410
41,760	41,860	2,028	1,492	2,028	1,604	47,860	47,960	2,445	1,797	2,445	1,999	53,960	54,060	2,862	2,103	2,862	2,417
41,860	41,960	2,034	1,497	2,034	1,609	47,960	48,060	2,452	1,802	2,452	2,006	54,060	54,160	2,869	2,108	2,869	2,423
41,960	42,060	2,041	1,502	2,041	1,614	48,060	48,160	2,459	1,807	2,459	2,013	54,160	54,260	2,876	2,113	2,876	2,430
42,060	42,160	2,048	1,507	2,048	1,619	48,160	48,260	2,465	1,812	2,465	2,020	54,260	54,360	2,883	2,118	2,883	2,437
42,160	42,260	2,055	1,512	2,055	1,624	48,260	48,360	2,472	1,817	2,472	2,027	54,360	54,460	2,889	2,123	2,889	2,444
42,260	42,360	2,062	1,517	2,062	1,629	48,360	48,460	2,479	1,822	2,479	2,034	54,460	54,560	2,896	2,128	2,896	2,451
42,360	42,460	2,069	1,522	2,069	1,634	48,460	48,560	2,486	1,827	2,486	2,040	54,560	54,660	2,903	2,133	2,903	2,458
42,460						48,560						54,660					
42,460	42,560	2,075	1,527	2,075	1,639	48,560	48,660	2,493	1,832	2,493	2,047	54,660	54,760	2,910	2,138	2,910	2,464
42,560	42,660	2,082	1,532	2,082	1,644	48,660	48,760	2,500	1,837	2,500	2,054	54,760	54,860	2,917	2,143	2,917	2,471
42,660	42,760	2,089	1,537	2,089	1,649	48,760	48,860	2,506	1,842	2,506	2,061	54,860	54,960	2,924	2,148	2,924	2,478
42,760	42,860	2,096	1,542	2,096	1,654	48,860	48,960	2,513	1,847	2,513	2,068	54,960	55,060	2,930	2,153	2,930	2,485
42,860	42,960	2,103	1,547	2,103	1,659	48,960	49,060	2,520	1,852	2,520	2,075	55,060	55,160	2,937	2,158	2,937	2,492
42,960	43,060	2,110	1,552	2,110	1,664	49,060	49,160	2,527	1,857	2,527	2,081	55,160	55,260	2,944	2,163	2,944	2,499
43,060	43,160	2,117	1,557	2,117	1,671	49,160	49,260	2,534	1,862	2,534	2,088	55,260	55,360	2,951	2,168	2,951	2,506
43,160	43,260	2,123	1,562	2,123	1,678	49,260	49,360	2,541	1,867	2,541	2,095	55,360	55,460	2,958	2,173	2,958	2,512
43,260	43,360	2,130	1,567	2,130	1,685	49,360	49,460	2,547	1,872	2,547	2,102	55,460	55,560	2,965	2,178	2,965	2,519
43,360	43,460	2,137	1,572	2,137	1,692	49,460	49,560	2,554	1,877	2,554	2,109	55,560	55,660	2,972	2,183	2,972	2,526
43,460	43,560	2,144	1,577	2,144	1,698	49,560	49,660	2,561	1,882	2,561	2,116	55,660	55,760	2,978	2,188	2,978	2,533
43,560	43,660	2,151	1,582	2,151	1,705	49,660	49,760	2,568	1,887	2,568	2,122	55,760	55,860	2,985	2,193	2,985	2,540
43,660	43,760	2,158	1,587	2,158	1,712	49,760	49,860	2,575	1,892	2,575	2,129	55,860	55,960	2,992	2,198	2,992	2,547
43,760	43,860	2,164	1,592	2,164	1,719	49,860	49,960	2,582	1,897	2,582	2,136	55,960	56,060	2,999	2,203	2,999	2,553
43,860	43,960	2,171	1,597	2,171	1,726	49,960	50,060	2,588	1,903	2,588	2,143	56,060	56,160	3,006	2,208	3,006	2,560
43,960	44,060	2,178	1,602	2,178	1,733	50,060	50,160	2,595	1,908	2,595	2,150	56,160	56,260	3,013	2,213	3,013	2,567
44,060	44,160	2,185	1,607	2,185	1,739	50,160	50,260	2,602	1,913	2,602	2,157	56,260	56,360	3,019	2,218	3,019	2,574
44,160	44,260	2,192	1,612	2,192	1,746	50,260	50,360	2,609	1,918	2,609	2,164	56,360	56,460	3,026	2,223	3,026	2,581
44,260	44,360	2,199	1,617	2,199	1,753	50,360	50,460	2,616	1,923	2,616	2,170	56,460	56,560	3,033	2,228	3,033	2,588
44,360	44,460	2,205	1,622	2,205	1,760	50,460	50,560	2,623	1,928	2,623	2,177	56,560	56,660	3,040	2,233	3,040	2,594
44,460	44,560	2,212	1,627	2,212	1,767	50,560	50,660	2,630	1,933	2,630	2,184	56,660	56,760	3,047	2,238	3,047	2,601
44,560	44,660	2,219	1,632	2,219	1,774	50,660	50,760	2,636	1,938	2,636	2,191	56,760	56,860	3,054	2,243	3,054	2,608
44,660	44,760	2,226	1,637	2,226	1,780	50,760	50,860	2,643	1,943	2,643	2,198	56,860	56,960	3,060	2,248	3,060	2,615
44,760	44,860	2,233	1,642	2,233	1,787	50,860	50,960	2,650	1,948	2,650	2,205	56,960	57,060	3,067	2,253	3,067	2,622
44,860	44,960	2,240	1,647	2,240	1,794	50,960	51,060	2,657	1,953	2,657	2,211	57,060	57,160	3,074	2,258	3,074	2,629
44,960	45,060	2,246	1,652	2,246	1,801	51,060	51,160	2,664	1,958	2,664	2,218	57,160	57,260	3,081	2,263	3,081	2,635
45,060	45,160	2,253	1,657	2,253	1,808	51,160	51,260	2,671	1,963	2,671	2,225	57,260	57,360	3,088	2,268	3,088	2,642
45,160	45,260	2,260	1,662	2,260	1,815	51,260	51,360	2,677	1,968	2,677	2,232	57,360	57,460	3,095	2,273	3,095	2,649
45,260	45,360	2,267	1,667	2,267	1,822	51,360	51,460	2,684	1,973	2,684	2,239	57,460	57,560	3,101	2,278	3,101	2,656
45,360	45,460	2,274	1,672	2,274	1,828	51,460	51,560	2,691	1,978	2,691	2,246	57,560	57,660	3,108	2,283	3,108	2,663
45,460	45,560	2,281	1,677	2,281	1,835	51,560	51,660	2,698	1,983	2,698	2,252	57,660	57,760	3,115	2,288	3,115	2,670
45,560	45,660	2,288	1,682	2,288	1,842	51,660	51,760	2,705	1,988	2,705	2,259	57,760	57,860	3,122	2,293	3,122	2,677
45,660	45,760	2,294	1,687	2,294	1,849	51,760	51,860	2,712	1,993	2,712	2,266	57,860	57,960	3,129	2,298	3,129	2,683
45,760	45,860	2,301	1,692	2,301	1,856	51,860	51,960	2,718	1,998	2,718	2,273	57,960	58,010	3,136	2,303	3,136	2,690
45,860	45,960	2,308	1,697	2,308	1,863	51,960	52,060	2,725	2,003	2,725	2,280						
45,960	46,060	2,315	1,702	2,315	1,869	52,060	52,160	2,732	2,008	2,732	2,287		</				

2014 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$254,200 (single); \$305,050 (married, filing jointly and surviving spouse); \$152,525 (married, filing separately); or \$279,650 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,000, see special instructions at the bottom of this page.

Nebraska Tax Worksheet

1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here	1	
2 If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than \$58,000, then see Special Instructions below) . .	2	
3 Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N	3	

2014 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$254,200	\$284,200	0.438% (.00438) of AGI above \$254,200
284,200	434,200	\$ 131.40 + 0.333% (.00333) of the excess over \$284,200
434,200	544,200	630.90 + 0.183% (.00183) of the excess over \$434,200
544,200	—	832.20

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$305,050	\$365,050	0.438% (.00438) of AGI above \$305,050
365,050	665,050	\$ 262.80 + 0.333% (.00333) of the excess over \$365,050
665,050	885,050	1,261.80 + 0.183% (.00183) of the excess over \$665,050
885,050	—	1,664.40

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$152,525	\$182,525	0.438% (.00438) of AGI above \$152,525
182,525	332,525	\$ 131.40 + 0.333% (.00333) of the excess over \$182,525
332,525	442,525	630.90 + 0.183% (.00183) of the excess over \$332,525
442,525	—	832.20

Head of Household

If AGI is over –	but not over	The tax to add is:
\$279,650	\$335,650	0.438% (.00438) of AGI above \$279,650
335,650	567,650	\$ 245.28 + 0.333% (.00333) of the excess over \$335,650
567,650	709,650	1,017.84 + 0.183% (.00183) of the excess over \$567,650
709,650	—	1,277.70

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,000, then perform the following steps:

- Step 1. Subtract the AGI threshold amount for the appropriate filing status from Federal AGI.
- Step 2. Multiply this amount by 10% (.10).
- Step 3. Compare the Step 2 result to Nebraska Taxable Income, line 14, Form 1040N.
 - If line 14 is less than the Step 2 result, go to Step 4.
 - If line 14 is more than the Step 2 result, then use the Additional Tax Rate Schedule above to compute the Nebraska income tax, line 15, Form 1040N. (Do not proceed to Step 4)
- Step 4. Multiply the line 14 amount by 6.84% (.0684) and enter the result on line 3 of the Nebraska Tax Worksheet above.

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.5%	Falls City (182)	1.5%	Oakland (358)	1.0%
Albion (004)	1.5	Farnam (183)	1.0	Oconto (360)	1.0
Alliance (008)	1.5	Franklin (190)	1.0	Odell (362)	1.0
Alma (009)	2.0	Fremont (191)	1.5	Ogallala (363)	1.5
Arapahoe (016)	1.0	Friend (192)	1.0	Omaha (365)	1.5
Arcadia (017)	1.0	Fullerton (193)	1.5	O'Neill (366)	1.5
Arlington (018)	1.5	Geneva (198)	1.5	Ord (369)	1.5
Arnold (019)	1.0	Genoa (199)	1.5	Osceola (371)	1.5
Ashland (021)	1.5	Gering (200)	1.5	Oshkosh (372)	1.5
Atkinson (023)	beginning 10/1/2014 1/1/2014 to 9/30/2014 1.0	Gibbon (201)	1.0	Osmond (373)	1.0
Auburn (025)	1.0	Gordon (206)	1.0	Oxford (376)	1.5
Bancroft (030)	1.0	Gothenburg (207)	1.5	Palmyra (380)	1.0
Bassett (035)	1.0	Grand Island (210)	1.5	Papillion (382)	1.5
Bayard (037)	1.0	Grant (211)	1.0	Pawnee City (383)	1.5
Beatrice (039)	1.5	Greenwood (213)	1.0	Paxton (384)	1.0
Beaver City (040)	1.0	Gresham (214)	1.5	Pender (385)	1.0
Beemer (043)	1.5	Gretna (215)	1.5	Peru (386)	1.0
Bellevue (046)	1.5	Guide Rock (217)	1.0	Petersburg (387)	1.0
Benkelman (050)	1.5	Harrison (227)	1.0	Pierce (390)	1.0
Bennet (051)	1.0	Hartington (228)	1.0	Plainview (392)	1.5
Bennington (052)	1.5	Harvard (229)	1.0	Platte Center (393)	1.5
Bertrand (053)	1.0	Hastings (230)	1.5	Plattsmouth (394)	1.5
Big Springs (055)	1.0	Hay Springs (231)	1.0	Plymouth (397)	1.5
Blair (057)	1.5	Hebron (235)	1.0	Ponca (399)	1.5
Bloomfield (058)	1.0	Hemingford (236)	1.5	Ralston (407)	1.5
Blue Hill (060)	1.0	Henderson (237)	1.5	Randolph (408)	1.0
Brainard (066)	1.0	Hickman (242)	beginning 10/1/2014 1.5	Ravenna (409)	1.5
Bridgeport (068)	1.0	Hildreth (243)	1.0	Red Cloud (411)	1.5
Broken Bow (072)	1.5	Holdrege (245)	1.5	Republican City (412)	1.0
Brownville (073)	1.0	Hooper (248)	1.0	Rushville (425)	1.0
Burwell (081)	1.0	Howells (251)	1.0	St. Edward (452)	1.0
Cairo (085)	1.0	Hubbell (253)	1.0	St. Paul (454)	1.0
Cambridge (087)	1.5	Humphrey (255)	1.5	Sargent (428)	1.5
Cedar Rapids (092)	1.0	Hyannis (257)	1.0	Schuyler (430)	1.5
Central City (094)	1.0	Imperial (258)	1.0	Scottsbluff (432)	1.5
Ceresco (095)	1.5	Jackson (263)	1.5	Scribner (433)	1.5
Chadron (096)	1.5	Jansen (264)	1.0	Seward (435)	1.5
Chambers (097)	1.0	Juniata (268)	1.0	Shelton (437)	1.0
Chappell (099)	1.0	Kearney (269)	1.5	Sidney (441)	2.0
Chester (100)	1.0	Kimball (273)	1.5	Silver Creek (442)	1.0
Clarks (101)	1.0	LaVista (274)	beginning 10/1/2014 1/1/2014 to 9/30/2014 2.0	South Sioux City (446)	1.5
Clay Center (104)	1.0	Lewellen (281)	1.0	Spencer (448)	1.0
Clearwater (105)	1.5	Lexington (283)	1.5	Springfield (450)	1.5
Columbus (110)	1.5	Lincoln (285)	1.5	Springview (451)	1.0
Cordova (114)	1.0	Linwood (287)	1.0	Sterling (462)	1.0
Cortland (116)	1.0	Loomis (291)	1.0	Stromsburg (467)	1.5
Cozad (119)	1.5	Louisville (293)	1.5	Stuart (468)	1.0
Crawford (122)	1.5	Loup City (294)	1.5	Superior (470)	1.0
Creighton (123)	1.0	Lyons (298)	1.5	Sutton (473)	1.5
Crete (125)	1.5	Madison (299)	1.5	Syracuse (475)	1.0
Crofton (126)	1.0	Malcolm (302)	1.0	Tecumseh (481)	1.5
Curtis (129)	1.0	Marquette (305)	1.5	Tekamah (482)	1.5
Dannebrog (134)	1.0	Maywood (311)	1.5	Terrytown (483)	1.0
David City (138)	1.5	McCook (312)	1.5	Tilden (487)	1.5
Daykin (140)	1.0	McCool Junction (313)	1.5	Uehling (491)	1.0
DeWeese (144)	1.0	Milford (322)	1.0	Valentine (497)	1.5
Diller (147)	1.0	Minden (327)	1.0	Valley (498)	1.5
Dodge (150)	1.0	Mitchell (328)	1.5	Verdigre (502)	1.5
Doniphan (151)	1.0	Monroe (330)	1.5	Wahoo (506)	1.5
Douglas (153)	1.5	Morrill (332)	1.0	Wakefield (507)	1.0
Duncan (156)	1.0	Mullen (334)	1.0	Waterloo (512)	2.0
Eagle (159)	1.0	Murray (336)	1.0	Wausa (514)	1.0
Edgar (161)	1.0	Nebraska City (339)	1.5	Waverly (515)	1.0
Elgin (164)	1.0	Neligh (341)	1.0	Wayne (516)	1.0
Elm Creek (167)	1.0	Nelson (342)	1.0	Weeping Water (517)	1.0
Elmwood (168)	0.5	Newman Grove (346)	1.5	West Point (519)	1.5
Eustis (176)	1.0	Niobrara (349)	1.0	Wilber (523)	1.0
Exeter (178)	1.5	Norfolk (351)	1.5	Wisner (530)	1.5
Fairbury (179)	1.5	North Bend (353)	1.5	Wymore (534)	1.5
Fairfield (180)	beginning 10/1/2014 1.0	North Platte (355)	1.5	York (536)	1.5