

NEBRASKA TAX RATE CHRONOLOGIES

Table 1 — Income Tax and Sales Tax Rates

INDIVIDUAL INCOME TAX

Effective Date	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, 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

¹ Rates within the brackets are calculated as a percent of the primary rate. Effective January 1, 2007 (LB 367), the individual income tax brackets are as follows:

Bracket No.	Married, Filing Jointly Return	Head of Household	Single Individuals
1	\$0 - 4,800	\$0 - 4,500	\$0 - 2,400
2	\$4,800 - 35,000	\$4,500 - 28,000	\$2,400 - 17,500
3	\$35,000 - 54,000	\$28,000 - 40,000	\$17,500 - 27,000
4	Over \$54,000	Over \$40,000	Over \$27,000

Effective January 1, 2006 (LB 968), the individual income tax brackets were as follows:

Bracket No.	Married, Filing Jointly Return	Head of Household	Single Individuals
1	\$0 - 4,000	\$0 - 3,800	\$0 - 2,400
2	\$4,000 - 31,000	\$3,800 - 25,000	\$2,400 - 17,500
3	\$31,000 - 50,000	\$25,000 - 35,000	\$17,500 - 27,000
4	Over \$50,000	Over \$35,000	Over \$27,000

For a history of years prior to 1993, see Form [4-827-91 Rev. 4-1998](#).

NEBRASKA TAX RATE CHRONOLOGIES

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

Effective January 1, 1993, the individual income tax brackets were as follows:

Bracket No.	Married, Filing Jointly Return	Head of Household	Single Individuals
1	\$0 - 4,000	\$0 - 3,800	\$0 - 2,400
2	\$4,000 - 30,000	\$3,800 - 24,000	\$2,400 - 17,000
3	\$30,000 - 46,750	\$24,000 - 35,000	\$17,000 - 26,500
4	Over \$46,750	Over \$35,000	Over \$26,500

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

\$173,650 in 2012	\$145,950 in 2005	\$124,500 in 1998
\$169,550 in 2011	\$142,700 in 2004	\$121,200 in 1997
\$167,100 in 2010	\$139,500 in 2003	\$117,950 in 1996
\$166,800 in 2009	\$137,300 in 2002	\$114,700 in 1995
\$159,950 in 2008	\$132,950 in 2001	\$111,800 in 1994
\$156,400 in 2007	\$128,950 in 2000	\$108,450 in 1993
\$150,500 in 2006	\$126,600 in 1999	

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

³ The standard deduction is phased out as federal AGI increases for higher income taxpayers through tax year 2005. Also, itemized deductions for higher income taxpayers are 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 is on the first \$2,000, and the second rate is on the amount over \$2,000. Effective April 1, 1994, the first rate is on the first \$3,000, and the second rate is on the amount over \$3,000. Effective October 1, 2002, the collection fee is 2.5% on the first \$3,000 only, which equals a monthly cap of \$75 (LB 32, Special Session 2002).

Interest Rate Assessed on State Taxes

As of January 1, 2009, simple interest will be assessed at the rate of 5% 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:

- 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