

2023 Nebraska Tax Table

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

Only taxpayers filing paper returns may 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.

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—									
60		6,460				12,860																	
60	160	\$3	\$3	\$3	\$3	6,460	6,560	\$190	\$160	\$190	\$160	12,860	12,960	\$414	\$376	\$414	\$381						
160	260	\$5	\$5	\$5	\$5	6,560	6,660	\$193	\$163	\$193	\$163	12,960	13,060	\$418	\$379	\$418	\$384						
260	360	\$8	\$8	\$8	\$8	6,660	6,760	\$197	\$165	\$197	\$165	13,060	13,160	\$421	\$383	\$421	\$388						
360	460	\$10	\$10	\$10	\$10	6,760	6,860	\$200	\$168	\$200	\$168	13,160	13,260	\$425	\$386	\$425	\$391						
460	560	\$13	\$13	\$13	\$13	6,860	6,960	\$204	\$170	\$204	\$170	13,260	13,360	\$428	\$390	\$428	\$395						
560	660	\$15	\$15	\$15	\$15	6,960	7,060	\$207	\$172	\$207	\$174	13,360	13,460	\$432	\$393	\$432	\$398						
660	760	\$17	\$17	\$17	\$17	7,060	7,160	\$211	\$175	\$211	\$177	13,460	13,560	\$435	\$397	\$435	\$402						
760	860	\$20	\$20	\$20	\$20	7,160	7,260	\$214	\$177	\$214	\$181	13,560	13,660	\$439	\$400	\$439	\$405						
860	960	\$22	\$22	\$22	\$22	7,260	7,360	\$218	\$180	\$218	\$184	13,660	13,760	\$442	\$404	\$442	\$409						
960	1,060	\$25	\$25	\$25	\$25	7,360	7,460	\$221	\$182	\$221	\$188	13,760	13,860	\$446	\$407	\$446	\$412						
1,060	1,160	\$27	\$27	\$27	\$27	7,460	7,560	\$225	\$186	\$225	\$191	13,860	13,960	\$449	\$411	\$449	\$416						
1,160	1,260	\$30	\$30	\$30	\$30	7,560	7,660	\$228	\$190	\$228	\$195	13,960	14,060	\$453	\$414	\$453	\$419						
1,260	1,360	\$32	\$32	\$32	\$32	7,660	7,760	\$232	\$193	\$232	\$198	14,060	14,160	\$456	\$418	\$456	\$423						
1,360	1,460	\$35	\$35	\$35	\$35	7,760	7,860	\$235	\$197	\$235	\$202	14,160	14,260	\$460	\$421	\$460	\$426						
1,460	1,560	\$37	\$37	\$37	\$37	7,860	7,960	\$239	\$200	\$239	\$205	14,260	14,360	\$463	\$425	\$463	\$430						
1,560	1,660	\$40	\$40	\$40	\$40	7,960	8,060	\$242	\$204	\$242	\$209	14,360	14,460	\$467	\$428	\$467	\$433						
1,660	1,760	\$42	\$42	\$42	\$42	8,060	8,160	\$246	\$207	\$246	\$212	14,460	14,560	\$470	\$432	\$470	\$437						
1,760	1,860	\$45	\$45	\$45	\$45	8,160	8,260	\$249	\$211	\$249	\$216	14,560	14,660	\$474	\$435	\$474	\$440						
1,860	1,960	\$47	\$47	\$47	\$47	8,260	8,360	\$253	\$214	\$253	\$219	14,660	14,760	\$477	\$439	\$477	\$444						
1,960	2,060	\$49	\$49	\$49	\$49	8,360	8,460	\$256	\$218	\$256	\$223	14,760	14,860	\$481	\$442	\$481	\$447						
2,060	2,160	\$52	\$52	\$52	\$52	8,460	8,560	\$260	\$221	\$260	\$226	14,860	14,960	\$484	\$446	\$484	\$451						
2,160	2,260	\$54	\$54	\$54	\$54	8,560	8,660	\$263	\$225	\$263	\$230	14,960	15,060	\$488	\$449	\$488	\$454						
2,260	2,360	\$57	\$57	\$57	\$57	8,660	8,760	\$267	\$228	\$267	\$233	15,060	15,160	\$492	\$453	\$492	\$458						
2,360	2,460	\$59	\$59	\$59	\$59	8,760	8,860	\$270	\$232	\$270	\$237	15,160	15,260	\$495	\$456	\$495	\$461						
2,460	2,560	\$62	\$62	\$62	\$62	8,860	8,960	\$274	\$235	\$274	\$240	15,260	15,360	\$499	\$460	\$499	\$465						
2,560	2,660	\$64	\$64	\$64	\$64	8,960	9,060	\$277	\$239	\$277	\$244	15,360	15,460	\$502	\$463	\$502	\$468						
2,660	2,760	\$67	\$67	\$67	\$67	9,060	9,160	\$281	\$242	\$281	\$247	15,460	15,560	\$506	\$467	\$506	\$472						
2,760		9,160				15,560																	
2,760	2,860	\$69	\$69	\$69	\$69	9,160	9,260	\$284	\$246	\$284	\$251	15,560	15,660	\$509	\$470	\$509	\$475						
2,860	2,960	\$72	\$72	\$72	\$72	9,260	9,360	\$288	\$249	\$288	\$254	15,660	15,760	\$513	\$474	\$513	\$479						
2,960	3,060	\$74	\$74	\$74	\$74	9,360	9,460	\$291	\$253	\$291	\$258	15,760	15,860	\$516	\$477	\$516	\$482						
3,060	3,160	\$77	\$77	\$77	\$77	9,460	9,560	\$295	\$256	\$295	\$261	15,860	15,960	\$520	\$481	\$520	\$486						
3,160	3,260	\$79	\$79	\$79	\$79	9,560	9,660	\$298	\$260	\$298	\$265	15,960	16,060	\$523	\$484	\$523	\$490						
3,260	3,360	\$81	\$81	\$81	\$81	9,660	9,760	\$302	\$263	\$302	\$268	16,060	16,160	\$527	\$488	\$527	\$493						
3,360	3,460	\$84	\$84	\$84	\$84	9,760	9,860	\$305	\$267	\$305	\$272	16,160	16,260	\$530	\$491	\$530	\$497						
3,460	3,560	\$86	\$86	\$86	\$86	9,860	9,960	\$309	\$270	\$309	\$275	16,260	16,360	\$534	\$495	\$534	\$500						
3,560	3,660	\$89	\$89	\$89	\$89	9,960	10,060	\$313	\$274	\$313	\$279	16,360	16,460	\$537	\$498	\$537	\$504						
3,660	3,760	\$91	\$91	\$91	\$91	10,060	10,160	\$316	\$277	\$316	\$282	16,460	16,560	\$541	\$502	\$541	\$507						
3,760	3,860	\$95	\$94	\$95	\$94	10,160	10,260	\$320	\$281	\$320	\$286	16,560	16,660	\$544	\$505	\$544	\$511						
3,860	3,960	\$98	\$96	\$98	\$96	10,260	10,360	\$323	\$284	\$323	\$289	16,660	16,760	\$548	\$509	\$548	\$514						
3,960	4,060	\$102	\$99	\$102	\$99	10,360	10,460	\$327	\$288	\$327	\$293	16,760	16,860	\$551	\$512	\$551	\$518						
4,060	4,160	\$105	\$101	\$105	\$101	10,460	10,560	\$330	\$291	\$330	\$296	16,860	16,960	\$555	\$516	\$555	\$521						
4,160	4,260	\$109	\$104	\$109	\$104	10,560	10,660	\$334	\$295	\$334	\$300	16,960	17,060	\$558	\$519	\$558	\$525						
4,260	4,360	\$112	\$106	\$112	\$106	10,660	10,760	\$337	\$298	\$337	\$303	17,060	17,160	\$562	\$523	\$562	\$528						
4,360	4,460	\$116	\$108	\$116	\$108	10,760	10,860	\$341	\$302	\$341	\$307	17,160	17,260	\$565	\$526	\$565	\$532						
4,460	4,560	\$119	\$111	\$119	\$111	10,860	10,960	\$344	\$305	\$344	\$310	17,260	17,360	\$569	\$530	\$569	\$535						
4,560	4,660	\$123	\$113	\$123	\$113	10,960	11,060	\$348	\$309	\$348	\$314	17,360	17,460	\$572	\$533	\$572	\$539						
4,660	4,760	\$126	\$116	\$126	\$116	11,060	11,160	\$351	\$312	\$351	\$318	17,460	17,560	\$576	\$537	\$576	\$542						
4,760	4,860	\$130	\$118	\$130	\$118	11,160	11,260	\$355	\$316	\$355	\$321	17,560	17,660	\$579	\$541	\$579	\$546						
4,860	4,960	\$133	\$121	\$133	\$121	11,260	11,360	\$358	\$319	\$358	\$325	17,660	17,760	\$583	\$544	\$583	\$549						
4,960	5,060	\$137	\$123	\$137	\$123	11,360	11,460	\$362	\$323	\$362	\$328	17,760	17,860	\$586	\$548	\$586	\$553						
5,060	5,160	\$141	\$126	\$141	\$126	11,460	11,560	\$365	\$326	\$365	\$332	17,860	17,960	\$590	\$551	\$590	\$556						
5,160	5,260	\$144	\$128	\$144	\$128	11,560	11,660	\$369	\$330	\$369	\$335	17,960	18,060	\$593	\$555	\$593	\$560						
5,260	5,360	\$148	\$131	\$148	\$131	11,660	11,760	\$372	\$333	\$372	\$339	18,060	18,160	\$597	\$558	\$597	\$563						
5,360	5,460	\$151	\$133	\$151	\$133	11,760	11,860	\$376	\$337	\$376	\$342	18,160	18,260	\$600	\$562	\$600	\$567						
5,460	5,560	\$155	\$136	\$155	\$136	11,860	11,960	\$379	\$340	\$379	\$346	18,260	18,360	\$604	\$565	\$604	\$570						
5,560	5,660	\$158	\$138	\$158	\$138	11,960	12,060	\$383	\$344	\$383	\$349	18,360	18,460	\$607	\$569	\$607	\$574						
5,660	5,760	\$162	\$140	\$162	\$140	12,060	12,160	\$386	\$347	\$386	\$353	18,460	18,560	\$611	\$572	\$611	\$577						
5,760	5,860	\$165	\$143	\$165	\$143	12,160	12,260	\$390	\$351	\$390	\$356	18,560	18,660	\$614	\$576	\$614	\$581						
5,860	5,960	\$169	\$145	\$169	\$145	12,260	12,360	\$393	\$354	\$393	\$360	18,660	18,760	\$618	\$579	\$618	\$584						
5,960	6,060	\$172	\$148	\$172	\$148	12,360	12,460	\$397	\$358	\$397	\$363	18,760	18,860	\$621	\$583	\$621	\$588						
6,060	6,160	\$176	\$150	\$176	\$150	12,460	12,560	\$400	\$362	\$400	\$367	18,860	18,960	\$625	\$586	\$625	\$591						
6,160	6,260	\$179	\$153	\$179	\$153	12,560	12,660	\$404	\$365	\$404	\$370	18,960	19,060	\$628	\$590	\$628	\$595						
6,260	6,360	\$183	\$155	\$183	\$155	12,660	12,760	\$407	\$369	\$407	\$374	19,060	19,160	\$632	\$593	\$632	\$598						
6,360	6,460	\$186	\$158	\$186	\$158	12,760	12,860	\$411	\$372	\$411	\$377	19,160	19,260	\$635	\$597	\$635	\$602						

*A qualifying surviving spouse must also use this column.

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2023 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 —			
19,260						26,060						32,860					
19,260	19,360	\$639	\$600	\$639	\$605	26,060	26,160	\$937	\$839	\$937	\$844	32,860	32,960	\$1,277	\$1,078	\$1,277	\$1,083
19,360	19,460	\$642	\$604	\$642	\$609	26,160	26,260	\$942	\$842	\$942	\$848	32,960	33,060	\$1,282	\$1,081	\$1,282	\$1,086
19,460	19,560	\$646	\$607	\$646	\$612	26,260	26,360	\$947	\$846	\$947	\$851	33,060	33,160	\$1,287	\$1,085	\$1,287	\$1,090
19,560	19,660	\$649	\$611	\$649	\$616	26,360	26,460	\$952	\$849	\$952	\$855	33,160	33,260	\$1,292	\$1,088	\$1,292	\$1,093
19,660	19,760	\$653	\$614	\$653	\$619	26,460	26,560	\$957	\$853	\$957	\$858	33,260	33,360	\$1,297	\$1,092	\$1,297	\$1,097
19,760	19,860	\$656	\$618	\$656	\$623	26,560	26,660	\$962	\$856	\$962	\$862	33,360	33,460	\$1,302	\$1,095	\$1,302	\$1,100
19,860	19,960	\$660	\$621	\$660	\$626	26,660	26,760	\$967	\$860	\$967	\$865	33,460	33,560	\$1,307	\$1,099	\$1,307	\$1,104
19,960	20,060	\$664	\$625	\$664	\$630	26,760	26,860	\$972	\$863	\$972	\$869	33,560	33,660	\$1,312	\$1,102	\$1,312	\$1,107
20,060	20,160	\$667	\$628	\$667	\$633	26,860	26,960	\$977	\$867	\$977	\$872	33,660	33,760	\$1,317	\$1,106	\$1,317	\$1,111
20,160	20,260	\$671	\$632	\$671	\$637	26,960	27,060	\$982	\$870	\$982	\$876	33,760	33,860	\$1,322	\$1,109	\$1,322	\$1,114
20,260	20,360	\$674	\$635	\$674	\$640	27,060	27,160	\$987	\$874	\$987	\$879	33,860	33,960	\$1,327	\$1,113	\$1,327	\$1,118
20,360	20,460	\$678	\$639	\$678	\$644	27,160	27,260	\$992	\$877	\$992	\$883	33,960	34,060	\$1,333	\$1,116	\$1,333	\$1,121
20,460	20,560	\$681	\$642	\$681	\$647	27,260	27,360	\$997	\$881	\$997	\$886	34,060	34,160	\$1,338	\$1,120	\$1,338	\$1,125
20,560	20,660	\$685	\$646	\$685	\$651	27,360	27,460	\$1,002	\$884	\$1,002	\$890	34,160	34,260	\$1,343	\$1,123	\$1,343	\$1,128
20,660	20,760	\$688	\$649	\$688	\$654	27,460	27,560	\$1,007	\$888	\$1,007	\$893	34,260	34,360	\$1,348	\$1,127	\$1,348	\$1,132
20,760	20,860	\$692	\$653	\$692	\$658	27,560	27,660	\$1,012	\$892	\$1,012	\$897	34,360	34,460	\$1,353	\$1,130	\$1,353	\$1,135
20,860	20,960	\$695	\$656	\$695	\$661	27,660	27,760	\$1,017	\$895	\$1,017	\$900	34,460	34,560	\$1,358	\$1,134	\$1,358	\$1,139
20,960	21,060	\$699	\$660	\$699	\$665	27,760	27,860	\$1,022	\$899	\$1,022	\$904	34,560	34,660	\$1,363	\$1,137	\$1,363	\$1,142
21,060	21,160	\$702	\$663	\$702	\$669	27,860	27,960	\$1,027	\$902	\$1,027	\$907	34,660	34,760	\$1,368	\$1,141	\$1,368	\$1,146
21,160	21,260	\$706	\$667	\$706	\$672	27,960	28,060	\$1,032	\$906	\$1,032	\$911	34,760	34,860	\$1,373	\$1,144	\$1,373	\$1,149
21,260	21,360	\$709	\$670	\$709	\$676	28,060	28,160	\$1,037	\$909	\$1,037	\$914	34,860	34,960	\$1,378	\$1,148	\$1,378	\$1,153
21,360	21,460	\$713	\$674	\$713	\$679	28,160	28,260	\$1,042	\$913	\$1,042	\$918	34,960	35,060	\$1,383	\$1,151	\$1,383	\$1,156
21,460	21,560	\$716	\$677	\$716	\$683	28,260	28,360	\$1,047	\$916	\$1,047	\$921	35,060	35,160	\$1,388	\$1,155	\$1,388	\$1,160
21,560	21,660	\$720	\$681	\$720	\$686	28,360	28,460	\$1,052	\$920	\$1,052	\$925	35,160	35,260	\$1,393	\$1,158	\$1,393	\$1,163
21,660	21,760	\$723	\$684	\$723	\$690	28,460	28,560	\$1,057	\$923	\$1,057	\$928	35,260	35,360	\$1,398	\$1,162	\$1,398	\$1,167
21,760	21,860	\$727	\$688	\$727	\$693	28,560	28,660	\$1,062	\$927	\$1,062	\$932	35,360	35,460	\$1,403	\$1,165	\$1,403	\$1,170
21,860	21,960	\$730	\$691	\$730	\$697	28,660	28,760	\$1,067	\$930	\$1,067	\$935	35,460	35,560	\$1,408	\$1,169	\$1,408	\$1,174
21,960	22,060	\$734	\$695	\$734	\$700	28,760	28,860	\$1,072	\$934	\$1,072	\$939	35,560	35,660	\$1,413	\$1,172	\$1,413	\$1,179
22,060	22,160	\$737	\$698	\$737	\$704	28,860	28,960	\$1,077	\$937	\$1,077	\$942	35,660	35,760	\$1,418	\$1,176	\$1,418	\$1,184
22,160	22,260	\$741	\$702	\$741	\$707	28,960	29,060	\$1,082	\$941	\$1,082	\$946	35,760	35,860	\$1,424	\$1,179	\$1,424	\$1,189
22,260	22,360	\$746	\$705	\$746	\$711	29,060	29,160	\$1,087	\$944	\$1,087	\$949	35,860	35,960	\$1,431	\$1,183	\$1,431	\$1,194
22,360						29,160						35,960					
22,360	22,460	\$751	\$709	\$751	\$714	29,160	29,260	\$1,092	\$948	\$1,092	\$953	35,960	36,060	\$1,437	\$1,186	\$1,437	\$1,199
22,460	22,560	\$756	\$713	\$756	\$718	29,260	29,360	\$1,097	\$951	\$1,097	\$956	36,060	36,160	\$1,444	\$1,190	\$1,444	\$1,204
22,560	22,660	\$761	\$716	\$761	\$721	29,360	29,460	\$1,102	\$955	\$1,102	\$960	36,160	36,260	\$1,451	\$1,193	\$1,451	\$1,209
22,660	22,760	\$766	\$720	\$766	\$725	29,460	29,560	\$1,107	\$958	\$1,107	\$963	36,260	36,360	\$1,457	\$1,197	\$1,457	\$1,214
22,760	22,860	\$771	\$723	\$771	\$728	29,560	29,660	\$1,112	\$962	\$1,112	\$967	36,360	36,460	\$1,464	\$1,200	\$1,464	\$1,219
22,860	22,960	\$776	\$727	\$776	\$732	29,660	29,760	\$1,117	\$965	\$1,117	\$970	36,460	36,560	\$1,470	\$1,204	\$1,470	\$1,225
22,960	23,060	\$781	\$730	\$781	\$735	29,760	29,860	\$1,122	\$969	\$1,122	\$974	36,560	36,660	\$1,477	\$1,207	\$1,477	\$1,230
23,060	23,160	\$786	\$734	\$786	\$739	29,860	29,960	\$1,127	\$972	\$1,127	\$977	36,660	36,760	\$1,484	\$1,211	\$1,484	\$1,235
23,160	23,260	\$791	\$737	\$791	\$742	29,960	30,060	\$1,132	\$976	\$1,132	\$981	36,760	36,860	\$1,490	\$1,214	\$1,490	\$1,240
23,260	23,360	\$796	\$741	\$796	\$746	30,060	30,160	\$1,137	\$979	\$1,137	\$984	36,860	36,960	\$1,497	\$1,218	\$1,497	\$1,245
23,360	23,460	\$801	\$744	\$801	\$749	30,160	30,260	\$1,142	\$983	\$1,142	\$988	36,960	37,060	\$1,504	\$1,221	\$1,504	\$1,250
23,460	23,560	\$806	\$748	\$806	\$753	30,260	30,360	\$1,147	\$986	\$1,147	\$991	37,060	37,160	\$1,510	\$1,225	\$1,510	\$1,255
23,560	23,660	\$811	\$751	\$811	\$756	30,360	30,460	\$1,152	\$990	\$1,152	\$995	37,160	37,260	\$1,517	\$1,228	\$1,517	\$1,260
23,660	23,760	\$816	\$755	\$816	\$760	30,460	30,560	\$1,157	\$993	\$1,157	\$998	37,260	37,360	\$1,524	\$1,232	\$1,524	\$1,265
23,760	23,860	\$821	\$758	\$821	\$763	30,560	30,660	\$1,162	\$997	\$1,162	\$1,002	37,360	37,460	\$1,530	\$1,235	\$1,530	\$1,270
23,860	23,960	\$826	\$762	\$826	\$767	30,660	30,760	\$1,167	\$1,000	\$1,167	\$1,005	37,460	37,560	\$1,537	\$1,239	\$1,537	\$1,275
23,960	24,060	\$832	\$765	\$832	\$770	30,760	30,860	\$1,172	\$1,004	\$1,172	\$1,009	37,560	37,660	\$1,544	\$1,243	\$1,544	\$1,280
24,060	24,160	\$837	\$769	\$837	\$774	30,860	30,960	\$1,177	\$1,007	\$1,177	\$1,012	37,660	37,760	\$1,550	\$1,246	\$1,550	\$1,285
24,160	24,260	\$842	\$772	\$842	\$777	30,960	31,060	\$1,182	\$1,011	\$1,182	\$1,016	37,760	37,860	\$1,557	\$1,250	\$1,557	\$1,290
24,260	24,360	\$847	\$776	\$847	\$781	31,060	31,160	\$1,187	\$1,014	\$1,187	\$1,020	37,860	37,960	\$1,563	\$1,253	\$1,563	\$1,295
24,360	24,460	\$852	\$779	\$852	\$784	31,160	31,260	\$1,192	\$1,018	\$1,192	\$1,023	37,960	38,060	\$1,570	\$1,257	\$1,570	\$1,300
24,460	24,560	\$857	\$783	\$857	\$788	31,260	31,360	\$1,197	\$1,021	\$1,197	\$1,027	38,060	38,160	\$1,577	\$1,260	\$1,577	\$1,305
24,560	24,660	\$862	\$786	\$862	\$791	31,360	31,460	\$1,202	\$1,025	\$1,202	\$1,030	38,160	38,260	\$1,583	\$1,264	\$1,583	\$1,310
24,660	24,760	\$867	\$790	\$867	\$795	31,460	31,560	\$1,207	\$1,028	\$1,207	\$1,034	38,260	38,360	\$1,590	\$1,267	\$1,590	\$1,315
24,760	24,860	\$872	\$793	\$872	\$798	31,560	31,660	\$1,212	\$1,032	\$1,212	\$1,037	38,360	38,460	\$1,597	\$1,271	\$1,597	\$1,320
24,860	24,960	\$877	\$797	\$877	\$802	31,660	31,760	\$1,217	\$1,035	\$1,217	\$1,041	38,460	38,560	\$1,603	\$1,274	\$1,603	\$1,325
24,960	25,060	\$882	\$800	\$882	\$805	31,760	31,860	\$1,222	\$1,039	\$1,222	\$1,044	38,560	38,660	\$1,610	\$1,278	\$1,610	\$1,330
25,060	25,160	\$887	\$804	\$887	\$809	31,860	31,960	\$1,227	\$1,042	\$1,227	\$1,048	38,660	38,760	\$1,617	\$1,281	\$1,617	\$1,335
25,160	25,260																

2023 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 —			
39,660						46,460						53,260					
39,660	39,760	\$1,683	\$1,316	\$1,683	\$1,385	46,460	46,560	\$2,134	\$1,587	\$2,134	\$1,726	53,260	53,360	\$2,586	\$1,928	\$2,586	\$2,072
39,760	39,860	\$1,690	\$1,320	\$1,690	\$1,390	46,560	46,660	\$2,141	\$1,592	\$2,141	\$1,731	53,360	53,460	\$2,593	\$1,933	\$2,593	\$2,078
39,860	39,960	\$1,696	\$1,323	\$1,696	\$1,395	46,660	46,760	\$2,148	\$1,597	\$2,148	\$1,736	53,460	53,560	\$2,599	\$1,938	\$2,599	\$2,085
39,960	40,060	\$1,703	\$1,327	\$1,703	\$1,400	46,760	46,860	\$2,154	\$1,602	\$2,154	\$1,741	53,560	53,660	\$2,606	\$1,943	\$2,606	\$2,091
40,060	40,160	\$1,710	\$1,330	\$1,710	\$1,405	46,860	46,960	\$2,161	\$1,607	\$2,161	\$1,746	53,660	53,760	\$2,613	\$1,948	\$2,613	\$2,098
40,160	40,260	\$1,716	\$1,334	\$1,716	\$1,410	46,960	47,060	\$2,168	\$1,612	\$2,168	\$1,751	53,760	53,860	\$2,619	\$1,953	\$2,619	\$2,105
40,260	40,360	\$1,723	\$1,337	\$1,723	\$1,415	47,060	47,160	\$2,174	\$1,617	\$2,174	\$1,756	53,860	53,960	\$2,626	\$1,958	\$2,626	\$2,111
40,360	40,460	\$1,729	\$1,341	\$1,729	\$1,420	47,160	47,260	\$2,181	\$1,622	\$2,181	\$1,761	53,960	54,060	\$2,632	\$1,963	\$2,632	\$2,118
40,460	40,560	\$1,736	\$1,344	\$1,736	\$1,425	47,260	47,360	\$2,188	\$1,627	\$2,188	\$1,766	54,060	54,160	\$2,639	\$1,968	\$2,639	\$2,125
40,560	40,660	\$1,743	\$1,348	\$1,743	\$1,430	47,360	47,460	\$2,194	\$1,632	\$2,194	\$1,771	54,160	54,260	\$2,646	\$1,973	\$2,646	\$2,131
40,660	40,760	\$1,749	\$1,351	\$1,749	\$1,435	47,460	47,560	\$2,201	\$1,637	\$2,201	\$1,776	54,260	54,360	\$2,652	\$1,978	\$2,652	\$2,138
40,760	40,860	\$1,756	\$1,355	\$1,756	\$1,440	47,560	47,660	\$2,208	\$1,642	\$2,208	\$1,781	54,360	54,460	\$2,659	\$1,983	\$2,659	\$2,145
40,860	40,960	\$1,763	\$1,358	\$1,763	\$1,445	47,660	47,760	\$2,214	\$1,647	\$2,214	\$1,786	54,460	54,560	\$2,666	\$1,988	\$2,666	\$2,151
40,960	41,060	\$1,769	\$1,362	\$1,769	\$1,450	47,760	47,860	\$2,221	\$1,652	\$2,221	\$1,791	54,560	54,660	\$2,672	\$1,993	\$2,672	\$2,158
41,060	41,160	\$1,776	\$1,365	\$1,776	\$1,455	47,860	47,960	\$2,227	\$1,657	\$2,227	\$1,796	54,660	54,760	\$2,679	\$1,998	\$2,679	\$2,165
41,160	41,260	\$1,783	\$1,369	\$1,783	\$1,460	47,960	48,060	\$2,234	\$1,662	\$2,234	\$1,801	54,760	54,860	\$2,686	\$2,003	\$2,686	\$2,171
41,260	41,360	\$1,789	\$1,372	\$1,789	\$1,465	48,060	48,160	\$2,241	\$1,667	\$2,241	\$1,806	54,860	54,960	\$2,692	\$2,008	\$2,692	\$2,178
41,360	41,460	\$1,796	\$1,376	\$1,796	\$1,470	48,160	48,260	\$2,247	\$1,672	\$2,247	\$1,811	54,960	55,060	\$2,699	\$2,013	\$2,699	\$2,184
41,460	41,560	\$1,802	\$1,379	\$1,802	\$1,475	48,260	48,360	\$2,254	\$1,677	\$2,254	\$1,816	55,060	55,160	\$2,706	\$2,018	\$2,706	\$2,191
41,560	41,660	\$1,809	\$1,383	\$1,809	\$1,480	48,360	48,460	\$2,261	\$1,682	\$2,261	\$1,821	55,160	55,260	\$2,712	\$2,023	\$2,712	\$2,198
41,660	41,760	\$1,816	\$1,386	\$1,816	\$1,485	48,460	48,560	\$2,267	\$1,688	\$2,267	\$1,826	55,260	55,360	\$2,719	\$2,028	\$2,719	\$2,204
41,760	41,860	\$1,822	\$1,390	\$1,822	\$1,490	48,560	48,660	\$2,274	\$1,693	\$2,274	\$1,831	55,360	55,460	\$2,725	\$2,033	\$2,725	\$2,211
41,860	41,960	\$1,829	\$1,393	\$1,829	\$1,495	48,660	48,760	\$2,281	\$1,698	\$2,281	\$1,836	55,460	55,560	\$2,732	\$2,038	\$2,732	\$2,218
41,960	42,060	\$1,836	\$1,397	\$1,836	\$1,500	48,760	48,860	\$2,287	\$1,703	\$2,287	\$1,841	55,560	55,660	\$2,739	\$2,043	\$2,739	\$2,224
42,060	42,160	\$1,842	\$1,400	\$1,842	\$1,505	48,860	48,960	\$2,294	\$1,708	\$2,294	\$1,846	55,660	55,760	\$2,745	\$2,048	\$2,745	\$2,231
42,160	42,260	\$1,849	\$1,404	\$1,849	\$1,510	48,960	49,060	\$2,300	\$1,713	\$2,300	\$1,851	55,760	55,860	\$2,752	\$2,053	\$2,752	\$2,238
42,260	42,360	\$1,856	\$1,407	\$1,856	\$1,515	49,060	49,160	\$2,307	\$1,718	\$2,307	\$1,856	55,860	55,960	\$2,759	\$2,058	\$2,759	\$2,244
42,360	42,460	\$1,862	\$1,411	\$1,862	\$1,520	49,160	49,260	\$2,314	\$1,723	\$2,314	\$1,861	55,960	56,060	\$2,765	\$2,063	\$2,765	\$2,251
42,460	42,560	\$1,869	\$1,415	\$1,869	\$1,525	49,260	49,360	\$2,320	\$1,728	\$2,320	\$1,866	56,060	56,160	\$2,772	\$2,068	\$2,772	\$2,257
42,560	42,660	\$1,876	\$1,418	\$1,876	\$1,530	49,360	49,460	\$2,327	\$1,733	\$2,327	\$1,871	56,160	56,260	\$2,779	\$2,073	\$2,779	\$2,264
42,660	42,760	\$1,882	\$1,422	\$1,882	\$1,535	49,460	49,560	\$2,334	\$1,738	\$2,334	\$1,876	56,260	56,360	\$2,785	\$2,078	\$2,785	\$2,271
42,760						49,560						56,360					
42,760	42,860	\$1,889	\$1,425	\$1,889	\$1,540	49,560	49,660	\$2,340	\$1,743	\$2,340	\$1,881	56,360	56,460	\$2,792	\$2,083	\$2,792	\$2,277
42,860	42,960	\$1,895	\$1,429	\$1,895	\$1,545	49,660	49,760	\$2,347	\$1,748	\$2,347	\$1,886	56,460	56,560	\$2,798	\$2,088	\$2,798	\$2,284
42,960	43,060	\$1,902	\$1,432	\$1,902	\$1,550	49,760	49,860	\$2,354	\$1,753	\$2,354	\$1,891	56,560	56,660	\$2,805	\$2,093	\$2,805	\$2,291
43,060	43,160	\$1,909	\$1,436	\$1,909	\$1,555	49,860	49,960	\$2,360	\$1,758	\$2,360	\$1,896	56,660	56,760	\$2,812	\$2,098	\$2,812	\$2,297
43,160	43,260	\$1,915	\$1,439	\$1,915	\$1,560	49,960	50,060	\$2,367	\$1,763	\$2,367	\$1,901	56,760	56,860	\$2,818	\$2,103	\$2,818	\$2,304
43,260	43,360	\$1,922	\$1,443	\$1,922	\$1,565	50,060	50,160	\$2,374	\$1,768	\$2,374	\$1,906	56,860	56,960	\$2,825	\$2,108	\$2,825	\$2,311
43,360	43,460	\$1,929	\$1,446	\$1,929	\$1,570	50,160	50,260	\$2,380	\$1,773	\$2,380	\$1,911	56,960	57,060	\$2,832	\$2,113	\$2,832	\$2,317
43,460	43,560	\$1,935	\$1,450	\$1,935	\$1,575	50,260	50,360	\$2,387	\$1,778	\$2,387	\$1,916	57,060	57,160	\$2,838	\$2,118	\$2,838	\$2,324
43,560	43,660	\$1,942	\$1,453	\$1,942	\$1,580	50,360	50,460	\$2,393	\$1,783	\$2,393	\$1,921	57,160	57,260	\$2,845	\$2,123	\$2,845	\$2,331
43,660	43,760	\$1,949	\$1,457	\$1,949	\$1,585	50,460	50,560	\$2,400	\$1,788	\$2,400	\$1,926	57,260	57,360	\$2,852	\$2,128	\$2,852	\$2,337
43,760	43,860	\$1,955	\$1,460	\$1,955	\$1,590	50,560	50,660	\$2,407	\$1,793	\$2,407	\$1,931	57,360	57,460	\$2,858	\$2,133	\$2,858	\$2,344
43,860	43,960	\$1,962	\$1,464	\$1,962	\$1,595	50,660	50,760	\$2,413	\$1,798	\$2,413	\$1,936	57,460	57,560	\$2,865	\$2,138	\$2,865	\$2,350
43,960	44,060	\$1,968	\$1,467	\$1,968	\$1,600	50,760	50,860	\$2,420	\$1,803	\$2,420	\$1,941	57,560	57,660	\$2,872	\$2,143	\$2,872	\$2,357
44,060	44,160	\$1,975	\$1,471	\$1,975	\$1,605	50,860	50,960	\$2,427	\$1,808	\$2,427	\$1,946	57,660	57,760	\$2,878	\$2,148	\$2,878	\$2,364
44,160	44,260	\$1,982	\$1,474	\$1,982	\$1,610	50,960	51,060	\$2,433	\$1,813	\$2,433	\$1,951	57,760	57,860	\$2,885	\$2,153	\$2,885	\$2,370
44,260	44,360	\$1,988	\$1,478	\$1,988	\$1,615	51,060	51,160	\$2,440	\$1,818	\$2,440	\$1,956	57,860	57,960	\$2,891	\$2,158	\$2,891	\$2,377
44,360	44,460	\$1,995	\$1,482	\$1,995	\$1,620	51,160	51,260	\$2,447	\$1,823	\$2,447	\$1,961	57,960	58,060	\$2,898	\$2,163	\$2,898	\$2,384
44,460	44,560	\$2,002	\$1,487	\$2,002	\$1,625	51,260	51,360	\$2,453	\$1,828	\$2,453	\$1,966	58,060	58,160	\$2,905	\$2,168	\$2,905	\$2,390
44,560	44,660	\$2,008	\$1,492	\$2,008	\$1,630	51,360	51,460	\$2,460	\$1,833	\$2,460	\$1,971	58,160	58,260	\$2,911	\$2,173	\$2,911	\$2,397
44,660	44,760	\$2,015	\$1,497	\$2,015	\$1,635	51,460	51,560	\$2,466	\$1,838	\$2,466	\$1,976	58,260	58,360	\$2,918	\$2,178	\$2,918	\$2,404
44,760	44,860	\$2,022	\$1,502	\$2,022	\$1,640	51,560	51,660	\$2,473	\$1,843	\$2,473	\$1,981	58,360	58,460	\$2,925	\$2,183	\$2,925	\$2,410
44,860	44,960	\$2,028	\$1,507	\$2,028	\$1,645	51,660	51,760	\$2,480	\$1,848	\$2,480	\$1,986	58,460	58,560	\$2,931	\$2,189	\$2,931	\$2,417
44,960	45,060	\$2,035	\$1,512	\$2,035	\$1,650	51,760	51,860	\$2,486	\$1,853	\$2,486	\$1,991	58,560	58,660	\$2,938	\$2,194	\$2,938	\$2,423
45,060	45,160	\$2,042	\$1,517	\$2,042	\$1,655	51,860	51,960	\$2,493	\$1,858	\$2,493	\$1,996	58,660	58,760	\$2,945	\$2,199	\$2,945	\$2,430
45,160	45,260	\$2,048	\$1,522	\$2,048	\$1,660	51,960	52,060	\$2,500	\$1,863	\$2,500	\$2,001	58,760	58,860	\$2			

2023 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—			
60,060		64,560				69,060											
60,060	60,160	\$3,038	\$2,269	\$3,038	\$2,523	64,560	64,660	\$3,336	\$2,494	\$3,336	\$2,822	69,060	69,160	\$3,635	\$2,720	\$3,635	\$3,121
60,160	60,260	\$3,044	\$2,274	\$3,044	\$2,530	64,660	64,760	\$3,343	\$2,499	\$3,343	\$2,829	69,160	69,260	\$3,642	\$2,725	\$3,642	\$3,127
60,260	60,360	\$3,051	\$2,279	\$3,051	\$2,536	64,760	64,860	\$3,350	\$2,504	\$3,350	\$2,835	69,260	69,360	\$3,648	\$2,730	\$3,648	\$3,134
60,360	60,460	\$3,057	\$2,284	\$3,057	\$2,543	64,860	64,960	\$3,356	\$2,509	\$3,356	\$2,842	69,360	69,460	\$3,655	\$2,735	\$3,655	\$3,141
60,460	60,560	\$3,064	\$2,289	\$3,064	\$2,550	64,960	65,060	\$3,363	\$2,514	\$3,363	\$2,848	69,460	69,560	\$3,662	\$2,740	\$3,662	\$3,147
60,560	60,660	\$3,071	\$2,294	\$3,071	\$2,556	65,060	65,160	\$3,370	\$2,519	\$3,370	\$2,855	69,560	69,660	\$3,668	\$2,745	\$3,668	\$3,154
60,660	60,760	\$3,077	\$2,299	\$3,077	\$2,563	65,160	65,260	\$3,376	\$2,524	\$3,376	\$2,862	69,660	69,760	\$3,675	\$2,750	\$3,675	\$3,161
60,760	60,860	\$3,084	\$2,304	\$3,084	\$2,570	65,260	65,360	\$3,383	\$2,529	\$3,383	\$2,868	69,760	69,860	\$3,682	\$2,755	\$3,682	\$3,167
60,860	60,960	\$3,091	\$2,309	\$3,091	\$2,576	65,360	65,460	\$3,389	\$2,534	\$3,389	\$2,875	69,860	69,960	\$3,688	\$2,760	\$3,688	\$3,174
60,960	61,060	\$3,097	\$2,314	\$3,097	\$2,583	65,460	65,560	\$3,396	\$2,539	\$3,396	\$2,882	69,960	70,060	\$3,695	\$2,765	\$3,695	\$3,180
61,060	61,160	\$3,104	\$2,319	\$3,104	\$2,589	65,560	65,660	\$3,403	\$2,544	\$3,403	\$2,888	70,060	70,160	\$3,702	\$2,770	\$3,702	\$3,187
61,160	61,260	\$3,111	\$2,324	\$3,111	\$2,596	65,660	65,760	\$3,409	\$2,549	\$3,409	\$2,895	70,160	70,260	\$3,708	\$2,775	\$3,708	\$3,194
61,260	61,360	\$3,117	\$2,329	\$3,117	\$2,603	65,760	65,860	\$3,416	\$2,554	\$3,416	\$2,902	70,260	70,360	\$3,715	\$2,780	\$3,715	\$3,200
61,360	61,460	\$3,124	\$2,334	\$3,124	\$2,609	65,860	65,960	\$3,423	\$2,559	\$3,423	\$2,908	70,360	70,460	\$3,721	\$2,785	\$3,721	\$3,207
61,460	61,560	\$3,130	\$2,339	\$3,130	\$2,616	65,960	66,060	\$3,429	\$2,564	\$3,429	\$2,915	70,460	70,560	\$3,728	\$2,790	\$3,728	\$3,214
61,560	61,660	\$3,137	\$2,344	\$3,137	\$2,623	66,060	66,160	\$3,436	\$2,569	\$3,436	\$2,921	70,560	70,660	\$3,735	\$2,795	\$3,735	\$3,220
61,660	61,760	\$3,144	\$2,349	\$3,144	\$2,629	66,160	66,260	\$3,443	\$2,574	\$3,443	\$2,928	70,660	70,760	\$3,741	\$2,800	\$3,741	\$3,227
61,760	61,860	\$3,150	\$2,354	\$3,150	\$2,636	66,260	66,360	\$3,449	\$2,579	\$3,449	\$2,935	70,760	70,860	\$3,748	\$2,805	\$3,748	\$3,234
61,860	61,960	\$3,157	\$2,359	\$3,157	\$2,643	66,360	66,460	\$3,456	\$2,584	\$3,456	\$2,941	70,860	70,960	\$3,755	\$2,810	\$3,755	\$3,240
61,960	62,060	\$3,164	\$2,364	\$3,164	\$2,649	66,460	66,560	\$3,462	\$2,589	\$3,462	\$2,948	70,960	71,060	\$3,761	\$2,815	\$3,761	\$3,247
62,060	62,160	\$3,170	\$2,369	\$3,170	\$2,656	66,560	66,660	\$3,469	\$2,594	\$3,469	\$2,955	71,060	71,160	\$3,768	\$2,820	\$3,768	\$3,253
62,160	62,260	\$3,177	\$2,374	\$3,177	\$2,663	66,660	66,760	\$3,476	\$2,599	\$3,476	\$2,961	71,160	71,260	\$3,775	\$2,825	\$3,775	\$3,260
62,260	62,360	\$3,184	\$2,379	\$3,184	\$2,669	66,760	66,860	\$3,482	\$2,604	\$3,482	\$2,968	71,260	71,360	\$3,781	\$2,830	\$3,781	\$3,267
62,360	62,460	\$3,190	\$2,384	\$3,190	\$2,676	66,860	66,960	\$3,489	\$2,609	\$3,489	\$2,975	71,360	71,460	\$3,788	\$2,835	\$3,788	\$3,273
62,460	62,560	\$3,197	\$2,389	\$3,197	\$2,682	66,960	67,060	\$3,496	\$2,614	\$3,496	\$2,981	71,460	71,560	\$3,794	\$2,841	\$3,794	\$3,280
62,560	62,660	\$3,204	\$2,394	\$3,204	\$2,689	67,060	67,160	\$3,502	\$2,619	\$3,502	\$2,988						
62,660	62,760	\$3,210	\$2,399	\$3,210	\$2,696	67,160	67,260	\$3,509	\$2,624	\$3,509	\$2,995						
62,760	62,860	\$3,217	\$2,404	\$3,217	\$2,702	67,260	67,360	\$3,516	\$2,629	\$3,516	\$3,001						
62,860	62,960	\$3,223	\$2,409	\$3,223	\$2,709	67,360	67,460	\$3,522	\$2,634	\$3,522	\$3,008						
62,960	63,060	\$3,230	\$2,414	\$3,230	\$2,716	67,460	67,560	\$3,529	\$2,639	\$3,529	\$3,014						
63,060	63,160	\$3,237	\$2,419	\$3,237	\$2,722	67,560	67,660	\$3,536	\$2,644	\$3,536	\$3,021						
63,160	63,260	\$3,243	\$2,424	\$3,243	\$2,729	67,660	67,760	\$3,542	\$2,649	\$3,542	\$3,028						
63,260	63,360	\$3,250	\$2,429	\$3,250	\$2,736	67,760	67,860	\$3,549	\$2,654	\$3,549	\$3,034						
63,360	63,460	\$3,257	\$2,434	\$3,257	\$2,742	67,860	67,960	\$3,555	\$2,659	\$3,555	\$3,041						
63,460	63,560	\$3,263	\$2,439	\$3,263	\$2,749	67,960	68,060	\$3,562	\$2,664	\$3,562	\$3,048						
63,560	63,660	\$3,270	\$2,444	\$3,270	\$2,755	68,060	68,160	\$3,569	\$2,669	\$3,569	\$3,054						
63,660	63,760	\$3,277	\$2,449	\$3,277	\$2,762	68,160	68,260	\$3,575	\$2,674	\$3,575	\$3,061						
63,760	63,860	\$3,283	\$2,454	\$3,283	\$2,769	68,260	68,360	\$3,582	\$2,679	\$3,582	\$3,068						
63,860	63,960	\$3,290	\$2,459	\$3,290	\$2,775	68,360	68,460	\$3,589	\$2,684	\$3,589	\$3,074						
63,960	64,060	\$3,296	\$2,464	\$3,296	\$2,782	68,460	68,560	\$3,595	\$2,690	\$3,595	\$3,081						
64,060	64,160	\$3,303	\$2,469	\$3,303	\$2,789	68,560	68,660	\$3,602	\$2,695	\$3,602	\$3,087						
64,160	64,260	\$3,310	\$2,474	\$3,310	\$2,795	68,660	68,760	\$3,609	\$2,700	\$3,609	\$3,094						
64,260	64,360	\$3,316	\$2,479	\$3,316	\$2,802	68,760	68,860	\$3,615	\$2,705	\$3,615	\$3,101						
64,360	64,460	\$3,323	\$2,484	\$3,323	\$2,809	68,860	68,960	\$3,622	\$2,710	\$3,622	\$3,107						
64,460	64,560	\$3,330	\$2,489	\$3,330	\$2,815	68,960	69,060	\$3,628	\$2,715	\$3,628	\$3,114						

*A qualifying surviving spouse must also use this column.

Over \$71,560

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2023 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$71,560, the endpoint of the bracket.

Single	Married, filing jointly or qualifying surviving spouse	Married, filing separately	Head of household
Add \$3,798 plus 6.64% of the amount over \$71,560.	Add \$2,844 plus 6.64% of the amount over \$71,560.	Add \$3,798 plus 6.64% of the amount over \$71,560.	Add \$3,283 plus 6.64% of the amount over \$71,560.
(Your taxable income - \$71,560) x .0664 + \$3,798 = Your Nebraska tax.	(Your taxable income - \$71,560) x .0664 + \$2,844 = Your Nebraska tax.	(Your taxable income - \$71,560) x .0664 + \$3,798 = Your Nebraska tax.	(Your taxable income - \$71,560) x .0664 + \$3,283 = Your Nebraska tax.

This is your Nebraska income tax.

(Enter on line 15, Form 1040N; or if you are a nonresident or partial-year resident, enter on line 6a, Nebraska Schedule III.)

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Exeter (178)	1.50%	North Platte (355)	2.00%
Albion (004)	1.50	Fairbury (179)	2.00		beginning 4/1/2023 1/1/2023 to 3/31/2023
Alliance (008)	1.50	Fairfield (180)	1.50	Oakland (358)	1.50
Alma (009)	2.00	Falls City (182)	2.00	Oconto (360)	1.00
Ansley (015)	1.00	Farnam (183)	1.00	Odell (362)	1.00
Arapahoe (016)	1.50	Fordyce (187)	1.00	Ogallala (363)	1.50
Arcadia (017)	1.00	Fort Calhoun (188)	1.50	Omaha (365)	1.50
Arlington (018)	1.50	Franklin (190)	1.00	O'Neill (366)	1.50
Arnold (019)	1.00	Fremont (191)	1.50	Orchard (368)	1.50
Ashland (021)	1.50	Friend (192)	1.50	Ord (369)	1.50
Atkinson (023)	1.50	Fullerton (193)	2.00		beginning 7/1/2023 1/1/2023 to 6/30/2023
Auburn (025)	1.00	Gage County (934)	beginning 1/1/2023 0.00	Osceola (371)	1.50
Bancroft (030)	1.50	Geneva (198)	2.00	Oshkosh (372)	2.00
Bassett (035)	1.50	Genoa (199)	beginning 4/1/2023 1/1/2023 to 3/31/2023 1.50	Osmond (373)	1.50
Battle Creek (036)	1.50			Oxford (376)	1.50
Bayard (037)	1.00	Gering (200)	2.00	Palmer (379)	1.50
Beatrice (039)	2.00	Gibbon (201)	1.50	Palmyra (380)	1.00
Beaver City (040)	1.00	Gordon (206)	1.50	Papillion (382)	2.00
Beaver Crossing (041)	1.00	Gothenburg (207)	1.50	Pawnee City (383)	2.00
Beemer (043)	1.50	Grand Island (210)	2.00	Paxton (384)	2.00
Bellevue (046)	1.50	Grant (211)	1.00	Pender (385)	1.50
Bellwood (047)	1.50	Greeley (212)	1.50	Peru (386)	1.00
Benedict (049)	1.50	Greenwood (213)	1.00	Petersburg (387)	1.00
Benkelman (050)	1.50	Gresham (214)	1.50	Pierce (390)	1.00
Bennet (051)	1.00	Gretna (215)	2.00	Pilger (391)	1.50
Bennington (052)	1.50	Guide Rock (217)	1.50	Plainview (392)	1.50
Bertrand (053)	1.50	Hallam (221)	1.00	Platte Center (393)	1.50
Big Springs (055)	1.00	Halsey (222)	beginning 4/1/2023 0.50	Plattsmouth (394)	1.50
Blair (057)	1.50	Harrison (227)	1.50	Pleasanton (396)	1.00
Bloomfield (058)	1.00	Hartington (228)	1.50	Plymouth (397)	1.50
Blue Hill (060)	1.50	Harvard (229)	1.00	Ponca (399)	1.50
Brainard (066)	1.00	Hastings (230)	1.50	Ralston (407)	1.50
Bridgeport (068)	1.00	Hay Springs (231)	1.00	Randolph (408)	1.50
Broken Bow (072)	1.50	Hebron (235)	1.50	Ravenna (409)	1.50
Brownville (073)	1.00	Hemingford (236)	1.50	Red Cloud (411)	1.50
Bruning (075)	1.50	Henderson (237)	1.50	Republican City (412)	1.00
Burwell (081)	1.50	Hickman (242)	1.50	Rising City (415)	1.00
Byron (084)	beginning 1/1/2023 1.00	Hildreth (243)	1.00	Roca (418)	1.50
Cairo (085)	1.00	Holdrege (245)	1.50	Rushville (425)	1.50
Callaway (086)	1.00	Hooper (248)	1.00	St. Edward (452)	1.50
Cambridge (087)	2.00	Howells (251)	1.50	St. Paul (454)	1.50
Cedar Rapids (092)	1.00	Hubbard (252)	1.50		beginning 4/1/2023 1/1/2023 to 3/31/2023
Central City (094)	1.50	Hubbell (253)	1.00	Sargent (428)	2.00
Ceresco (095)	1.50	Humboldt (254)	1.50	Schuyler (430)	1.50
Chadron (096)	2.00	Humphrey (255)	2.00	Scottsbluff (432)	1.50
Chambers (097)	1.00	Hyannis (257)	1.00	Scribner (433)	1.50
Chappell (099)	2.00	Imperial (258)	1.00	Seward (435)	beginning 1/1/2023 2.00
Chester (100)	1.00	Jackson (263)	1.50	Shelby (436)	1.50
Clarks (101)	1.50	Jansen (264)	1.00	Sidney (441)	2.00
Clarkson (102)	1.50	Juniata (268)	1.50	Silver Creek (442)	1.00
Clatonia (103)	0.50	Kearney (269)	1.50	South Sioux City (446)	1.50
Clay Center (104)	1.50	Kimball (273)	1.50	Spalding (447)	1.50
Clearwater (105)	1.50	Laurel (276)	1.00	Spencer (448)	1.00
Coleridge (108)	1.00	LaVista (274)	2.00	Springfield (450)	1.50
Columbus (110)	1.50	Lawrence (277)	1.00	Springview (451)	1.00
Cordova (114)	1.00	Leigh (279)	1.50	Stanton (456)	1.50
Cortland (116)	1.00	Lewellen (281)	1.00	Sterling (462)	1.00
Cozad (119)	1.50	Lexington (283)	1.50	Stromsburg (467)	1.50
Crawford (122)	1.50	Lincoln (285)	1.75	Stuart (468)	1.50
Creighton (123)	1.00	Linwood (287)	1.00	Superior (470)	1.50
Crete (125)	2.00	Loomis (291)	1.00	Sutherland (472)	beginning 1/1/2023 1.50
Crofton (126)	1.00	Louisville (293)	1.50	Sutton (473)	1.50
Curtis (129)	1.00	Loup City (294)	2.00	Syracuse (475)	1.00
Dakota City (131)	1.00	Lyons (298)	1.50	Tecumseh (481)	1.50
Dakota County (922)	0.50	Madison (299)	1.50	Tekamah (482)	2.00
Dannebrog (134)	1.00	Malcolm (302)	1.00	Terrytown (483)	1.00
Davey (137)	1.50	Manley (304)	0.50	Tilden (487)	1.50
David City (138)	2.00	Marquette (305)	1.50	Trenton (489)	beginning 7/1/2023 1.50
Daykin (140)	1.00	Maywood (311)	1.50	Uehling (491)	1.00
Decatur (141)	2.00	McCook (312)	beginning 4/1/2023 1/1/2023 to 3/31/2023 1.50	Unadilla (493)	1.50
Deshler (143)	1.00			Upland (495)	1.50
DeWeese (144)	1.00	McCool Junction (313)	1.50	Utica (496)	1.50
DeWitt (145)	1.00	Meadow Grove (317)	1.50	Valentine (497)	1.50
Diller (147)	1.00	Milford (322)	1.00	Valley (498)	1.50
Dodge (150)	1.50	Milligan (325)	1.50	Verdigre (502)	1.50
Doniphan (151)	1.00	Minden (327)	2.00	Wahoo (506)	2.00
Dorchester (152)	1.50	Mitchell (328)	1.50	Wakefield (507)	1.00
Douglas (153)	1.50	Monroe (330)	1.50	Waterloo (512)	2.00
Duncan (156)	1.50	Morrill (332)	1.00	Wauneta (513)	1.00
Eagle (159)	1.00	Mullen (334)	1.00	Wausa (514)	1.00
Edgar (161)	1.00	Murray (336)	1.00	Waverly (515)	1.50
Edison (162)	1.00	Nebraska City (339)	beginning 10/1/2023 1/1/2023 to 9/30/2023 2.00	Wayne (516)	1.50
Elgin (164)	1.00			Weeping Water (517)	1.50
Elm Creek (167)	1.00	Nehawka (340)	1.00	West Point (519)	2.00
Elmwood (168)	1.50	Neligh (341)	1.00	Wilber (523)	1.50
Elwood (170)	1.00	Nelson (342)	1.00	Wisner (530)	2.00
Emerson (172)	beginning 4/1/2023 1.50	Newman Grove (346)	1.50	Wood River (533)	1.50
Eustis (176)	1.00	Niobrara (349)	1.00	Wymore (534)	1.50
Ewing (177)	beginning 4/1/2023 1/1/2023 to 3/31/2023 0.50	Norfolk (351)	1.50	Wynot (535)	beginning 4/1/2023 1.50
		North Bend (353)	1.50	York (536)	2.00