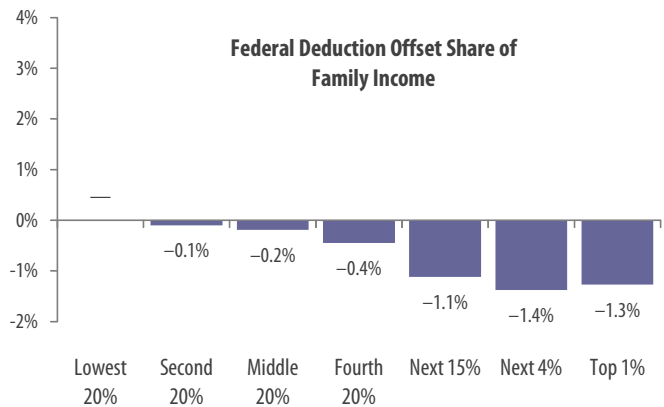
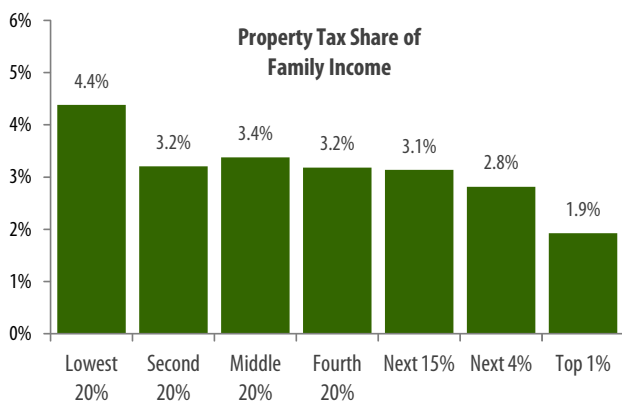
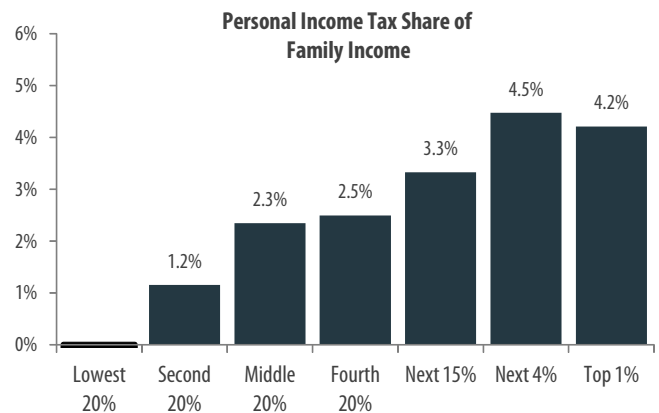
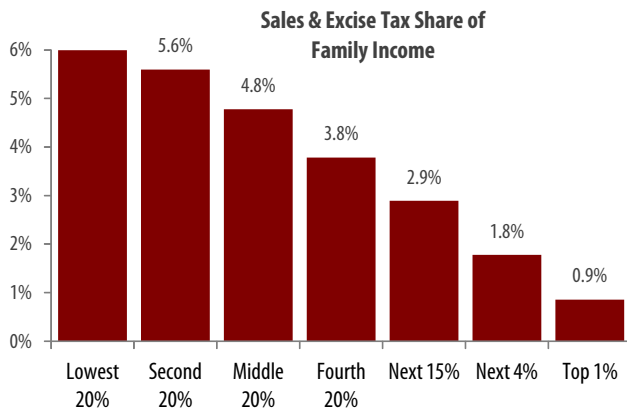
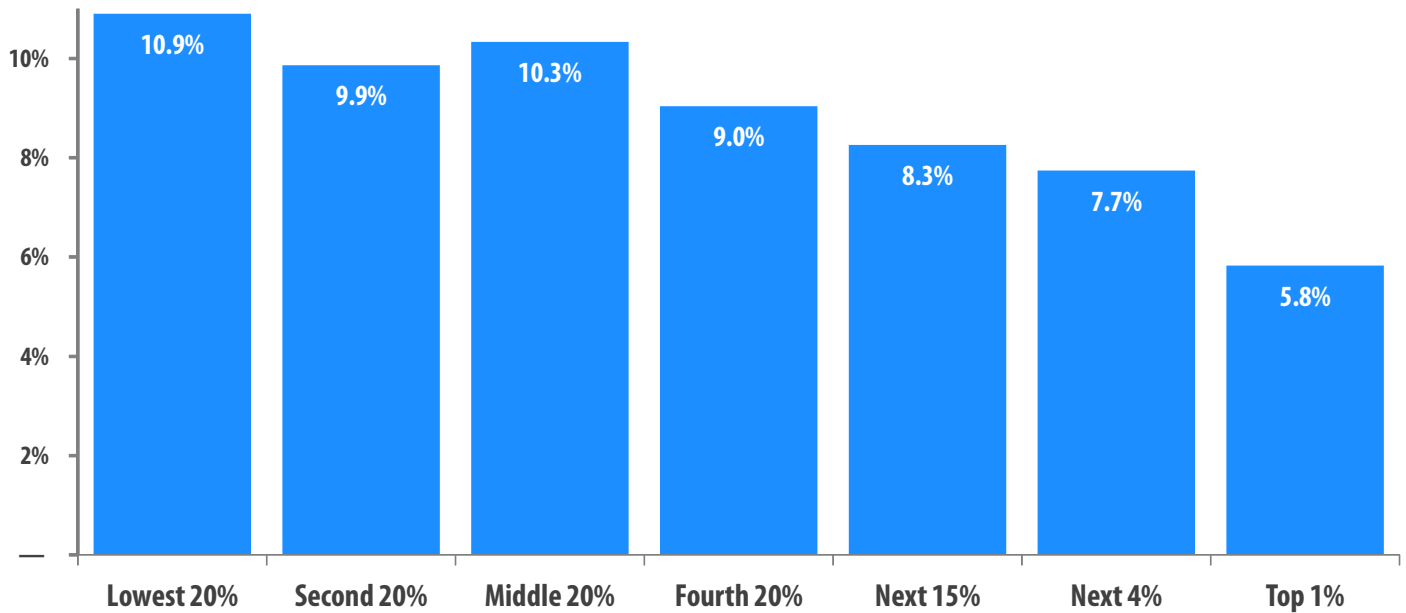


# Nebraska State & Local Taxes

## Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Nebraska enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post-federal offset.

# Nebraska State & Local Taxes

## Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$20,000	\$20,000 – \$34,000	\$34,000 – \$57,000	\$57,000 – \$87,000	\$87,000 – \$156,000	\$156,000 – \$348,000	\$348,000 or more
Average Income in Group	\$11,100	\$27,900	\$45,600	\$70,300	\$113,900	\$220,900	\$1,102,800
<b>Sales &amp; Excise Taxes</b>	<b>6.6%</b>	<b>5.6%</b>	<b>4.8%</b>	<b>3.8%</b>	<b>2.9%</b>	<b>1.8%</b>	<b>0.9%</b>
General Sales—Individuals	3.6%	3.2%	2.8%	2.3%	1.8%	1.1%	0.6%
Other Sales & Excise—Ind.	1.0%	0.7%	0.6%	0.4%	0.3%	0.2%	0.0%
Sales & Excise on Business	2.0%	1.7%	1.4%	1.0%	0.8%	0.5%	0.3%
<b>Property Taxes</b>	<b>4.4%</b>	<b>3.2%</b>	<b>3.4%</b>	<b>3.2%</b>	<b>3.1%</b>	<b>2.8%</b>	<b>1.9%</b>
Property Taxes on Families	4.4%	3.2%	3.2%	3.0%	3.0%	2.4%	0.8%
Other Property Taxes	0.0%	0.1%	0.1%	0.2%	0.2%	0.5%	1.1%
<b>Income Taxes</b>	<b>-0.1%</b>	<b>1.2%</b>	<b>2.4%</b>	<b>2.5%</b>	<b>3.4%</b>	<b>4.5%</b>	<b>4.3%</b>
Personal Income Tax	-0.1%	1.2%	2.3%	2.5%	3.3%	4.5%	4.2%
Corporate Income Tax	-0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
<b>Total Taxes</b>	<b>10.9%</b>	<b>10.0%</b>	<b>10.5%</b>	<b>9.5%</b>	<b>9.4%</b>	<b>9.1%</b>	<b>7.1%</b>
<b>Federal Deduction Offset</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.2%</b>	<b>-0.4%</b>	<b>-1.1%</b>	<b>-1.4%</b>	<b>-1.3%</b>
<b>OVERALL TOTAL</b>	<b>10.9%</b>	<b>9.9%</b>	<b>10.3%</b>	<b>9.0%</b>	<b>8.3%</b>	<b>7.7%</b>	<b>5.8%</b>

Note: Table shows detailed breakout of data on previous page.

### Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Provides a refundable earned income tax credit (EITC)
- ✓ Offers an income tax credit for child and dependent care expenses
- ✓ Requires the use of combined reporting

### Regressive Features

- ✗ Comparatively high reliance on property taxes

### Recent Developments

- ▲ Restructured income tax rates and brackets

### Impact of Nebraska's EITC

Tax Cut as Share of Income

