

TABLE 1. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

| ALL RETURNS | | | | | | | | | | | | | | | | | | |
|--|----------------------------|--------------------|--|--------------------------------|-------------------------------|-----------------|--|---------------------|------------------------------|---------------------------------|-----------------------------------|--|-------------------------|-----------------------------------|----------------------------|---|---|-------------------------|
| Income Level | Number of Returns Filed: | | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications to Federal AGI: | | Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+: | | | Personal Exemption Allowance++: | | Computed NC Taxable Income [includes returns with deficit] | | Computed Gross Tax Liability [\$] | Total Credits Taken** [\$] | Net Tax Liability [after application of credits] [\$] | Average Net Tax Per Return [All Returns] [\$] | Effective Tax Rate* [%] |
| | [Combined Filing Statuses] | [No Tax Liability] | | | Additions [\$] | Deductions [\$] | Standard Deduction | Itemized Deductions | Number of Exemptions Claimed | Allowance Amount [\$] | [before residency proration] [\$] | [after residency proration] [\$] | | | | | | |
| | | | | | | | | | | | | | Number of Returns Filed | | | | | |
| A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 864,063 | 864,063 | 47,425,199,880 | 54,886 | 7,843,644,971 | 11,228,737,936 | 564,916 | 2,373,536,164 | 299,147 | 10,682,737,200 | 1,632,920 | 3,956,380,450 | 27,027,453,101 | (8,229,366,625) | - | - | - | - |
| \$ 1 - 2,000 | 255,418 | 76,479 | 10,350,449,191 | 40,524 | 347,823,317 | 961,629,411 | 195,175 | 734,296,342 | 60,243 | 1,378,692,336 | 384,151 | 945,074,005 | 6,678,580,414 | 242,402,286 | 14,553,725 | 5,007,071 | 9,546,654 | 37.38 |
| 2,001 - 4,000 | 209,224 | 54,399 | 7,762,640,423 | 37,102 | 177,694,702 | 705,352,902 | 163,727 | 632,437,892 | 45,497 | 895,129,601 | 339,639 | 841,532,411 | 4,865,882,319 | 623,337,565 | 37,460,728 | 12,448,099 | 25,012,629 | 119.55 |
| 4,001 - 6,000 | 186,658 | 29,886 | 6,692,727,097 | 35,856 | 248,552,380 | 621,493,386 | 146,582 | 577,933,920 | 40,076 | 804,973,910 | 323,741 | 803,840,509 | 4,133,037,753 | 930,062,532 | 55,904,525 | 17,130,075 | 38,774,450 | 207.73 |
| 6,001 - 10,000 | 323,409 | 21,443 | 11,759,101,734 | 36,360 | 241,519,132 | 1,204,882,715 | 253,126 | 1,023,950,943 | 70,283 | 1,283,057,356 | 601,160 | 1,495,345,010 | 6,993,384,842 | 2,568,924,844 | 154,309,959 | 38,051,965 | 116,257,994 | 359.48 |
| 10,001 - 10,625 | 46,059 | 949 | 1,720,361,378 | 37,351 | 13,622,653 | 166,394,770 | 35,556 | 146,217,432 | 10,503 | 181,927,207 | 88,767 | 220,737,064 | 1,018,707,558 | 475,024,154 | 28,528,021 | 5,778,028 | 22,749,993 | 493.93 |
| 10,626 - 12,750 | 149,085 | 2,089 | 5,927,009,766 | 39,757 | 53,696,385 | 545,739,150 | 114,216 | 471,435,001 | 34,869 | 574,277,268 | 290,710 | 723,810,565 | 3,665,534,167 | 1,740,861,549 | 104,566,408 | 18,722,969 | 85,843,439 | 575.80 |
| 12,751 - 15,000 | 148,872 | 1,229 | 5,858,833,010 | 39,355 | 93,596,009 | 562,736,984 | 112,319 | 467,162,883 | 36,553 | 553,125,169 | 293,914 | 731,348,555 | 3,638,055,428 | 2,063,905,062 | 124,764,291 | 18,484,256 | 106,280,035 | 713.90 |
| 15,001 - 17,000 | 125,359 | 708 | 5,199,452,235 | 41,476 | 253,280,148 | 697,436,087 | 93,163 | 389,593,997 | 32,196 | 444,916,450 | 247,784 | 616,688,456 | 3,304,097,393 | 2,004,695,545 | 122,344,725 | 15,059,837 | 107,284,888 | 855.82 |
| 17,001 - 20,000 | 172,313 | 609 | 7,627,216,419 | 44,264 | 103,078,918 | 726,515,433 | 124,521 | 525,810,015 | 47,792 | 664,572,010 | 341,674 | 849,500,604 | 4,963,897,276 | 3,183,973,732 | 196,475,844 | 19,984,599 | 176,491,245 | 1,024.25 |
| 20,001 - 21,250 | 67,100 | 180 | 3,567,597,427 | 53,168 | 33,655,470 | 308,926,825 | 47,311 | 201,196,113 | 19,789 | 337,663,065 | 132,229 | 328,792,949 | 2,424,673,946 | 1,383,560,436 | 86,147,767 | 7,337,946 | 78,809,821 | 1,174.51 |
| 21,251 - 25,000 | 185,241 | 453 | 9,071,415,208 | 48,971 | 59,046,402 | 873,862,500 | 126,562 | 538,649,816 | 58,679 | 758,101,366 | 361,055 | 896,298,197 | 6,063,549,371 | 4,278,327,101 | 269,546,299 | 18,936,962 | 250,609,337 | 1,352.88 |
| 25,001 - 30,000 | 212,380 | 521 | 11,906,898,511 | 56,064 | 130,765,140 | 1,168,851,606 | 136,124 | 586,886,169 | 76,256 | 1,160,021,270 | 411,389 | 1,019,397,605 | 5,822,528,249 | 3,731,014,414 | 20,000,878 | 353,013,536 | 1,662,188 | 6.06% |
| 30,001 - 40,000 | 320,960 | 695 | 20,818,158,283 | 64,862 | 137,874,556 | 1,897,322,900 | 181,524 | 821,098,973 | 139,436 | 2,093,035,111 | 645,020 | 1,589,942,660 | 14,554,633,196 | 11,140,730,244 | 726,063,455 | 32,338,288 | 693,725,167 | 2,161.41 |
| 40,001 - 50,000 | 232,715 | 481 | 18,451,307,935 | 79,287 | 126,998,508 | 1,518,169,094 | 112,347 | 547,596,414 | 120,368 | 1,795,406,216 | 504,952 | 1,231,094,794 | 13,486,039,925 | 10,411,977,244 | 687,878,018 | 28,527,345 | 659,350,673 | 2,833.30 |
| 50,001 - 60,000 | 175,605 | 279 | 15,656,768,634 | 89,159 | 119,467,238 | 1,194,686,519 | 71,380 | 370,904,320 | 104,225 | 1,619,897,718 | 412,490 | 986,750,641 | 11,599,636,674 | 9,623,578,805 | 25,623,400 | 615,732,905 | 3,506,353 | 6.40% |
| 60,001 - 75,000 | 191,977 | 322 | 19,649,573,868 | 102,354 | 172,203,516 | 1,369,383,401 | 62,020 | 333,793,603 | 129,957 | 1,979,660,465 | 478,392 | 1,118,152,419 | 15,020,787,495 | 12,862,883,670 | 866,121,324 | 31,526,689 | 834,594,635 | 4,347.37 |
| 75,001 - 80,000 | 484,403 | 75 | 5,672,995,130 | 118,082 | 39,629,439 | 369,343,987 | 12,552 | 68,712,310 | 35,491 | 572,483,749 | 122,878 | 274,439,775 | 4,427,644,748 | 3,720,396,722 | 252,326,262 | 8,167,765 | 244,158,497 | 5,082.08 |
| 80,001 - 100,000 | 144,569 | 209 | 19,249,756,035 | 133,153 | 214,189,516 | 1,221,179,262 | 27,218 | 150,400,791 | 117,351 | 1,958,972,742 | 388,373 | 795,330,383 | 15,338,062,373 | 12,906,564,098 | 880,335,030 | 24,311,893 | 856,023,137 | 5,921.21 |
| 100,001 - 120,000 | 88,700 | 131 | 15,246,564,760 | 171,889 | 143,074,389 | 821,185,140 | 11,843 | 66,013,265 | 76,857 | 1,464,102,189 | 246,118 | 492,954,425 | 12,545,384,130 | 9,687,159,508 | 760,322,405 | 18,393,482 | 651,928,923 | 7,349.82 |
| 120,001 - 160,000 | 93,508 | 177 | 20,715,985,531 | 221,542 | 285,285,651 | 1,080,390,370 | 8,721 | 48,691,349 | 84,787 | 1,933,700,222 | 266,136 | 533,323,021 | 17,405,166,221 | 12,842,069,417 | 909,738,553 | 26,244,149 | 883,494,400 | 9,448.33 |
| 160,001 - 200,000 | 44,313 | 101 | 11,006,123,717 | 248,372 | 193,074,773 | 642,739,922 | 3,101 | 17,341,301 | 41,212 | 979,952,872 | 129,814 | 660,170,844 | 9,298,993,551 | 7,878,847,211 | 569,851,782 | 17,655,799 | 552,195,983 | 12,661.26 |
| 200,001 or more | 85,585 | 319 | 63,354,584,604 | 740,253 | 2,618,146,535 | 3,165,078,288 | 4,477 | 25,092,425 | 81,108 | 4,702,008,400 | 258,302 | 517,246,110 | 57,563,305,916 | 41,639,038,529 | 3,148,191,198 | 238,390,734 | 2,909,800,464 | 33,998.95 |
| TOTAL | 4,371,156 | 1,055,797 | 344,690,810,778 | 78,856 | 13,639,429,388 | 33,052,038,587 | 2,608,481 | 11,118,751,438 | 1,762,675 | 38,818,413,893 | 8,901,608 | 21,228,151,452 | 254,112,884,797 | 149,801,481,878 | 10,919,801,038 | 648,122,229 | 10,271,678,809 | 2,349.88 |
| B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | |
| Non-Positive AGI | 70,232 | 69,351 | (13,322,951,616) | (189,699) | 7,869,272,638 | 587,938,748 | 41,227 | 116,057,087 | 29,005 | 897,654,918 | 112,860 | 211,498,772 | (7,266,828,503) | (2,380,801,537) | 4,525,489 | 700,161 | 3,825,328 | 54.47 |
| \$ 1 - 3,999 | 215,600 | 180,035 | 4,766,992,780 | 2,212 | 27,864,896 | 92,517,297 | 173,110 | 116,057,087 | 29,005 | 897,654,918 | 112,860 | 211,498,772 | (7,266,828,503) | (2,380,801,537) | 4,525,489 | 700,161 | 3,825,328 | 54.47 |
| 4,000 - 9,999 | 420,480 | 219,949 | 3,001,810,147 | 7,139 | 46,627,859 | 494,550,509 | 355,964 | 1,280,402,420 | 64,516 | 429,941,726 | 518,839 | 1,304,263,152 | (460,719,800) | (473,310,040) | 34,778,661 | 2,474,896 | 32,303,765 | 76.83 |
| 10,000 - 14,999 | 385,492 | 184,139 | 4,827,042,515 | 12,522 | 31,491,034 | 821,414,371 | 324,846 | 1,280,485,894 | 60,646 | 513,208,743 | 674,808 | 1,691,762,421 | 551,662,120 | 495,755,466 | 80,829,295 | 13,591,186 | 67,238,109 | 174.42 |
| 15,000 - 19,999 | 350,294 | 117,415 | 6,105,473,718 | 17,430 | 30,453,634 | 779,364,701 | 290,620 | 1,190,225,851 | 59,674 | 544,342,796 | 678,283 | 1,698,960,395 | 1,923,033,609 | 1,609,889,625 | 141,982,495 | 30,480,901 | 111,501,594 | 318.31 |
| 20,000 - 24,999 | 312,452 | 60,479 | 7,014,283,677 | 22,449 | 29,606,586 | 754,653,413 | 251,205 | 1,050,321,452 | 61,247 | 592,809,672 | 628,659 | 1,574,614,991 | 3,071,490,735 | 2,933,858,045 | 202,728,061 | 36,127,439 | 166,600,622 | 533.20 |
| 25,000 - 29,999 | 280,617 | 37,503 | 7,705,065,447 | 27,458 | 32,044,117 | 809,523,592 | 215,061 | 915,404,546 | 65,556 | 657,171,596 | 573,678 | 1,436,131,860 | 3,918,877,970 | 3,750,136,358 | 251,823,434 | 33,982,683 | 217,840,751 | 776.29 |
| 30,000 - 39,999 | 451,066 | 46,012 | 15,648,016,232 | 34,691 | 58,341,750 | 1,711,698,059 | 312,626 | 1,376,476,401 | 138,440 | 1,478,461,406 | 923,643 | 2,132,532,347 | 8,827,189,769 | 8,425,091,984 | 563,369,012 | 48,960,427 | 514,408,585 | 1,140.43 |
| 40,000 - 49,999 | 326,209 | 30,283 | 14,600,181,797 | 44,757 | 57,209,280 | 1,863,424,205 | 191,415 | 904,744,459 | 134,794 | 1,547,213,652 | 676,298 | 1,693,116,132 | 8,648,892,629 | 8,177,245,189 | 549,013,362 | 31,513,288 | 517,500,074 | 1,586.41 |
| 50,000 - 59,999 | 256,842 | 22,842 | 14,083,960,777 | 54,835 | 71,934,728 | 2,038,105,448 | 131,797 | 672,436,816 | 125,045 | 1,559,996,419 | 555,169 | 1,384,861,133 | 8,500,495,689 | 7,979,054,972 | 536,927,458 | 26,265,120 | 510,662,338 | 1,988.24 |
| 60,000 - 69,999 | 210,552 | 16,646 | 13,655,519,829 | 64,856 | 65,713,377 | 2,050,118,379 | 95,615 | 517,417,319 | 114,937 | 1,551,180,681 | 483,681 | 1,177,447,471 | 8,425,069,357 | 7,867,103,166 | 530,019,204 | 24,650,386 | 505,368,818 | 2,400.21 |
| 70,000 - 79,999 | 177,414 | 12,421 | 13,279,364,033 | 74,850 | 63,405,538 | 1,972,283,084 | 69,125 | 388,910,389 | 108,289 | 1,522,252,305 | 427,911 | 1,048,900,297 | 8,410,423,496 | 7,818,495,175 | 528,030,062 | 23,424,021 | 504,606,041 | 2,844.23 |
| 80,000 - 89,999 | 149,205 | 9,354 | 12,659,597,603 | 84,847 | 61,489,707 | 1,885,604,828 | 48,041 | 277,559,646 | 101,164 | 1,470,793,008 | 374,405 | 913,727,710 | 8,173,402,119 | 7,573,611,311 | 512,886,370 | 21,512,291 | 491,374,079 | 3,293.28 |
| 90,000 - 99,999 | 123,294 | 7,227 | 11,622,265,288 | 94,832 | 56,252,738 | 1,706,728,552 | 32,341 | 189,879,390 | 90,953 | 1,366,636,114 | 319,402 | 782,644,733 | 7,702,629,236 | 7,113,340,970 | 483,382,790 | 19,984,010 | 463,398,780 | 3,758.49 |
| 100,000 - 149,999 | 332,083 | 15,606 | 39,993,994,049 | 120,434 | 292,546,478 | 5,239,573,384 | | | | | | | | | | | | |