

TABLE 4A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed [MFJ/QW]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:			Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFJ/QW-SD Returns] [\$]	Effective Tax Rate* [%]		
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFJ/QW Returns Filed [%]	Deduction Amount [\$6,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]							Effective Pro-rata Factor [%]	
A. BY SIZE OF NC TAXABLE INCOME																					
NCTI Level																					
No Taxable Income	293,666	3,263,000,536	20,783	446,504,548	2,485,377,471	157,003	53.5%	1,007,667,154	6,418	448,469	1,105,225,766	(888,765,307)	(1,619,008,567)	182.2%	-27.2%	-	-	-	-	-	
\$ 1 - 2,000	50,223	1,009,231,998	35,600	14,106,569	198,963,937	28,349	56.4%	179,920,046	6,347	83,592	207,430,484	437,024,100	27,230,647	6.2%	43.3%	1,634,908	866,702	768,206	27.10	2.82%	
2,001 - 4,000	40,453	827,823,060	33,321	6,288,299	172,040,551	24,844	61.4%	157,806,620	6,352	73,509	182,624,423	321,639,765	74,151,295	23.1%	38.9%	4,456,268	2,204,652	2,251,616	90.63	3.04%	
4,001 - 6,000	37,350	811,167,164	34,073	5,136,826	166,265,089	23,807	63.7%	150,678,090	6,329	71,290	177,294,139	322,066,672	118,935,742	36.9%	39.7%	7,148,818	3,225,667	3,923,151	164.79	3.30%	
6,001 - 10,000	70,704	1,576,564,641	33,933	9,664,873	302,520,018	46,461	65.7%	292,506,942	6,296	140,812	350,756,943	640,445,611	371,867,553	58.1%	40.6%	22,337,028	8,176,198	14,160,830	304.79	3.81%	
10,001 - 10,625	10,848	250,116,601	34,637	1,008,190	46,826,803	7,221	66.6%	45,240,782	6,265	21,936	54,662,404	104,394,802	74,475,077	71.3%	41.7%	4,472,595	1,333,546	3,139,049	434.71	4.21%	
10,626 - 12,750	36,032	860,764,331	36,073	3,558,610	156,873,377	23,862	66.2%	149,459,937	6,264	72,449	180,715,991	377,273,636	278,928,837	73.9%	43.8%	16,748,343	4,412,937	12,335,406	516.95	4.42%	
12,751 - 15,000	37,863	956,419,522	38,030	5,000,881	161,141,364	25,149	66.4%	156,891,715	6,238	76,964	191,823,286	451,564,038	349,002,573	77.3%	47.2%	20,953,614	4,627,936	16,325,678	649.16	4.68%	
15,001 - 17,000	32,982	894,220,423	40,935	3,561,244	145,610,578	21,845	66.2%	136,056,557	6,228	66,555	165,819,662	450,294,870	349,569,859	77.6%	50.4%	20,986,147	3,934,484	17,051,663	780.58	4.88%	
17,001 - 20,000	48,302	1,343,070,494	42,797	5,423,733	218,812,317	31,382	65.0%	195,154,589	6,219	95,096	236,994,980	697,532,341	580,050,068	83.2%	51.9%	34,819,975	5,476,391	29,343,584	935.05	5.06%	
20,001 - 21,250	19,732	569,626,504	44,426	1,857,842	90,368,438	12,822	65.0%	79,646,550	6,212	38,855	96,842,300	304,627,058	264,465,101	86.8%	53.5%	15,874,758	2,195,735	13,679,023	1,066.84	5.17%	
21,251 - 25,000	56,793	1,691,736,640	47,091	4,583,894	260,549,542	35,925	63.3%	222,668,580	6,198	107,926	268,904,643	944,197,769	830,042,243	87.9%	55.8%	50,470,587	5,911,709	44,558,878	1,240.33	5.37%	
25,001 - 30,000	72,205	2,284,478,983	51,902	7,606,168	341,351,477	44,015	61.0%	272,162,264	6,183	131,328	327,356,225	1,351,215,185	1,208,126,913	89.4%	59.1%	75,217,021	6,911,531	68,305,490	1,551.87	5.65%	
30,001 - 40,000	132,811	4,394,444,762	58,807	13,745,514	575,519,937	74,726	56.3%	460,222,521	6,159	219,637	546,637,712	2,825,810,106	2,605,825,221	92.2%	64.3%	166,531,649	11,486,819	155,044,830	2,074.84	5.95%	
40,001 - 50,000	122,909	4,101,670,653	66,793	11,691,952	408,091,238	61,409	50.0%	376,325,370	6,128	176,799	439,140,647	2,889,805,350	2,751,692,241	95.2%	70.5%	179,572,056	9,949,210	169,622,846	2,762.18	6.16%	
50,001 - 60,000	112,452	3,610,044,752	75,894	13,350,760	285,503,649	47,567	42.3%	290,896,591	6,116	134,694	333,054,257	2,713,941,015	2,604,630,084	96.0%	75.2%	172,218,009	8,149,418	164,068,591	3,449.21	6.30%	
60,001 - 75,000	138,939	4,008,267,164	87,446	12,792,466	261,967,351	45,837	33.0%	280,028,126	6,109	128,188	314,133,234	3,164,930,919	3,056,987,203	96.6%	79.0%	204,249,704	8,180,917	196,068,787	4,277.52	6.41%	
75,001 - 80,000	36,807	946,030,592	97,852	4,180,741	59,803,644	9,668	26.3%	59,117,665	6,115	26,613	64,437,629	766,852,395	748,261,828	97.6%	81.1%	50,324,002	1,861,231	48,462,771	5,012.70	6.48%	
80,001 - 100,000	116,586	2,365,342,411	110,882	13,589,186	147,713,598	21,332	18.3%	139,777,315	6,131	58,641	126,643,005	1,973,797,680	1,919,928,904	95.9%	83.4%	127,902,119	3,684,128	124,217,991	5,823.08	6.57%	
100,001 - 120,000	74,768	1,246,377,669	132,060	12,792,847	77,143,465	9,438	12.6%	58,002,917	6,146	25,923	52,033,795	1,071,990,339	1,024,904,179	95.6%	86.0%	70,346,068	1,830,792	68,515,276	7,259.51	6.69%	
120,001 - 160,000	80,828	1,118,922,232	162,398	56,428,387	75,344,880	6,890	8.5%	42,639,641	6,189	18,949	37,904,360	1,019,461,738	938,232,729	92.0%	91.1%	66,081,386	2,168,931	63,912,455	9,276.12	6.81%	
160,001 - 200,000	38,966	13,882,467	212,626	13,882,385	36,083,721	2,413	6.2%	15,047,001	6,236	6,667	13,996,500	462,120,630	427,148,295	92.0%	90.1%	30,781,467	1,327,726	29,453,741	12,206.27	6.90%	
200,001 or more	75,487	1,781,221,695	511,845	95,124,087	110,503,664	3,480	4.6%	21,781,669	6,259	9,889	19,865,760	1,724,194,689	1,589,828,697	92.2%	96.8%	119,862,229	12,743,821	107,118,408	30,781.15	6.74%	
TOTAL	1,737,706	40,423,608,294	52,811	761,880,002	6,784,376,109	765,445	44.0%	4,780,698,641	6,246	2,234,781	5,493,698,145	24,126,715,401	20,547,276,722	85.2%	59.7%	1,462,988,751	110,660,482	1,352,328,269	1,766.72	6.10%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
FAGI Level																					
Non-Positive AGI	22,241	(1,074,075,605)	(104,107)	482,917,532	57,343,414	10,317	46.4%	58,445,085	5,665	25,033	54,150,753	(761,097,325)	(418,946,350)	55.0%	70.9%	471,473	73,809	397,664	38.54	-0.04%	
\$ 1 - 3,999	15,882	24,053,963	2,070	4,007,559	17,901,260	11,622	73.2%	75,589,008	6,504	27,867	69,246,900	(134,675,646)	(132,908,118)	98.7%	-559.9%	82,534	4,500	78,034	6.71	0.32%	
4,000 - 9,999	38,939	219,834,429	7,329	4,652,753	78,121,654	29,997	77.0%	193,872,373	6,463	78,253	195,070,998	(238,677,843)	(320,676,228)	98.4%	-110.3%	89,026	6,725	82,301	2.74	0.04%	
10,000 - 14,999	52,493	518,908,056	12,667	5,387,925	144,538,236	40,964	78.0%	262,515,879	6,408	116,517	291,198,722	(173,956,856)	(172,265,518)	99.0%	-33.5%	1,042,752	298,677	744,075	18.16	0.14%	
15,000 - 19,999	61,796	846,167,389	17,520	6,181,868	205,488,923	48,298	78.2%	306,702,818	6,350	143,541	358,718,243	(18,560,727)	(24,090,680)	129.8%	-2.2%	7,077,574	2,453,947	4,623,627	95.73	0.55%	
20,000 - 24,999	67,243	1,175,366,042	22,513	7,412,231	239,093,822	52,209	77.6%	327,230,520	6,268	161,301	403,140,358	213,313,573	196,234,141	92.0%	18.1%	18,317,394	6,271,062	12,046,332	230.73	1.02%	
25,000 - 29,999	67,669	1,421,230,143	27,498	7,716,197	252,173,749	51,684	76.4%	322,223,077	6,234	161,837	404,453,821	450,095,693	416,434,557	92.5%	31.7%	29,716,874	8,321,442	21,395,432	413.97	1.51%	
30,000 - 39,999	135,048	3,971,242,679	34,911	15,720,254	546,022,899	99,431	73.6%	616,310,267	6,198	312,670	781,690,475	1,542,939,292	1,428,804,408	92.6%	44.4%	92,963,698	16,624,142	76,339,556	767.76	2.20%	
40,000 - 49,999	128,436	3,939,501,607	44,861	13,389,628	582,469,892	87,815	68.4%	542,448,011	6,177	270,417	676,419,029	2,151,554,303	1,998,433,708	92.9%	54.6%	128,964,098	13,178,461	115,785,637	1,318.52	2.94%	
50,000 - 59,999	128,836	4,351,609,314	54,926	14,788,839	630,338,599	79,227	61.5%	489,128,537	6,174	234,003	585,444,768	2,661,486,249	2,476,167,921	93.0%	61.2%	161,526,381	11,445,974	150,080,407	1,894.31	3.45%	
60,000 - 69,999	129,135	4,441,317,148	64,846	13,136,311	662,626,663	68,490	53.0%	423,315,389	6,181	196,975	492,443,285	2,876,068,122	2,675,092,260	93.0%	64.8%	176,307,593	10,456,395	165,851,198	2,421.54	3.73%	
70,000 - 79,999	124,188	4,074,056,748	74,751	12,398,155	655,988,511	54,502	43.9%	338,432,739	6,210	152,565	381,464,414	2,710,569,239	2,499,086,032	92.2%	66.5%	166,179,481	8,395,703	157,783,778	2,895.01	3.87%	
80,000 - 89,999	113,747	3,374,650,504	84,709	10,223,459	605,286,691	39,838	35.0%	249,424,302	6,261	109,620	274,296,174	2,255,866,797	2,061,473,668	91.4%	66.8%	137,831,261	6,355,927	131,475,334	3,300.25	3.90%	
90,000 - 99,999	99,382	2,609,807,223	94,671	11,735,314	508,771,818	27,567	27.7%	173,468,749	6,293	74,387	186,034,061	1,753,267,909	1,577,544,841	90.0%	67.2%	105,977,917					