

TABLE 5A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																				
Income Level	Aggregate Number of Returns Filed [MFS]	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 MFS-SD Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	MFS Returns as a % of All Filed [%]	Deduction Amount [\$3,000]	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	18,997	30,422,553	4,082	67,970,880	65,518,889	7,452	39.2%	22,494,944	3,019	9,112	22,094,159	(11,714,559)	(49,087,770)	419.0%	-38.5%	-	-	-	-	-
\$ 1 - 2,000	4,133	28,782,400	13,745	795,172	5,014,528	2,094	50.7%	6,367,951	3,041	2,595	6,476,600	11,718,493	2,002,761	17.1%	40.7%	120,259	21,705	98,554	47.06	4.92%
2,001 - 4,000	3,407	29,483,583	16,325	169,673	4,947,593	1,806	53.0%	5,534,535	3,065	2,257	5,610,900	13,560,228	5,486,718	40.5%	46.0%	329,773	48,480	281,293	155.75	5.13%
4,001 - 6,000	3,348	29,493,161	15,874	123,579	3,515,176	1,858	55.5%	5,645,143	3,038	2,342	5,841,700	14,614,721	9,324,944	63.8%	49.6%	560,492	58,100	502,392	270.39	5.39%
6,001 - 10,000	6,423	67,272,602	18,251	359,105	7,489,602	3,686	57.4%	11,207,942	3,041	4,916	12,266,600	36,667,563	29,570,825	80.6%	54.5%	1,776,232	141,045	1,635,187	443.62	5.53%
10,001 - 10,625	1,015	12,970,999	23,246	32,344	843,355	558	55.0%	1,683,500	3,017	774	1,919,000	8,557,488	5,758,341	67.3%	66.0%	345,807	23,371	322,436	577.84	5.60%
10,626 - 12,750	3,406	43,634,220	21,709	83,271	3,499,354	2,010	59.0%	6,098,298	3,034	2,688	6,707,950	27,411,889	23,489,620	85.7%	62.8%	1,431,314	87,811	1,343,503	668.41	5.72%
12,751 - 15,000	3,886	51,419,381	22,493	110,637	3,056,680	2,286	58.8%	6,895,575	3,016	3,062	7,677,755	33,900,008	31,766,627	93.7%	65.9%	1,981,433	105,606	1,875,827	820.57	5.91%
15,001 - 17,000	3,598	50,636,227	24,438	110,030	2,531,528	2,072	57.6%	6,283,650	3,033	2,823	7,058,500	34,872,579	33,116,750	95.0%	68.9%	2,098,683	97,706	2,000,977	965.72	6.04%
17,001 - 20,000	5,107	77,086,433	27,019	159,972	77,086,433	2,853	55.9%	8,622,227	3,022	3,916	9,764,500	54,992,290	52,781,345	96.0%	71.3%	3,392,405	136,636	3,255,769	1,141.17	6.17%
20,001 - 21,250	2,187	34,555,323	28,844	50,442	1,335,295	1,198	54.8%	3,651,300	3,048	1,630	4,049,950	25,569,220	24,711,296	96.6%	74.0%	1,602,855	54,593	1,548,262	1,292.37	6.27%
21,251 - 25,000	6,048	97,704,455	31,136	267,952	3,301,640	3,138	51.9%	9,461,518	3,015	4,173	10,441,300	74,767,949	72,493,706	97.0%	76.5%	4,742,134	151,354	4,590,780	1,462.96	6.33%
25,001 - 30,000	7,378	125,478,083	35,416	226,425	4,121,869	3,543	48.0%	10,662,152	3,009	4,642	11,553,275	99,367,212	96,953,544	97.6%	79.2%	6,411,365	187,648	6,223,717	1,756.62	6.42%
30,001 - 40,000	10,748	199,422,522	43,100	461,756	5,390,775	4,627	43.0%	13,922,278	3,009	5,928	14,742,600	165,828,625	159,275,205	96.0%	83.2%	10,658,974	269,239	10,389,735	2,245.46	6.52%
40,001 - 50,000	6,457	114,925,320	52,742	153,396	2,942,907	2,179	33.7%	6,570,001	3,015	2,887	6,328,981	99,236,827	96,658,862	97.4%	86.3%	6,535,290	120,293	6,414,997	2,944.01	6.64%
50,001 - 60,000	3,645	61,875,771	62,375	68,266	1,874,165	992	27.2%	3,005,828	3,030	1,292	2,607,800	54,546,244	53,944,014	98.9%	88.2%	3,703,348	87,357	3,615,991	3,645.15	6.70%
60,001 - 75,000	3,009	44,203,369	74,794	148,869	1,377,035	591	19.6%	1,791,300	3,031	737	1,500,500	39,683,403	39,110,614	98.6%	89.8%	2,746,668	67,428	2,679,240	4,533.40	6.85%
75,001 - 80,000	626	8,380,039	83,800	140,262	207,231	100	16.0%	298,800	2,988	113	229,750	7,784,520	7,757,263	99.6%	92.9%	552,920	19,187	533,733	5,337.33	6.88%
80,001 - 100,000	1,736	21,177,398	103,688	779,547	213	12.3%	645,600	3,031	268	550,319	19,305,620	18,824,661	97.5%	91.2%	1,356,407	29,388	1,327,019	6,230.14	7.05%	
100,001 - 120,000	835	10,740,614	122,052	274,580	641,683	88	10.5%	259,435	2,948	107	220,500	9,893,576	9,610,279	97.1%	92.1%	702,446	33,426	669,020	7,602.50	6.96%
120,001 - 160,000	681	8,847,125	149,951	169,939	661,749	59	8.7%	174,000	2,949	83	168,500	8,012,815	7,974,000	99.5%	90.6%	589,589	24,249	565,340	9,582.03	7.09%
160,001 - 200,000	330	5,099,383	196,130	285,447	295,768	26	7.9%	89,310	3,435	33	70,500	4,929,252	4,550,603	92.3%	96.7%	340,161	20	340,141	13,082.35	7.47%
200,001 or more	838	68,486,010	2,014,294	4,123,475	1,083,509	34	4.1%	110,835	3,260	49	102,500	71,312,641	23,412,295	32.8%	104.1%	1,798,091	24,870	1,773,221	52,153.56	7.57%
TOTAL	97,838	1,222,096,971	28,118	76,389,160	124,207,266	43,463	44.4%	131,476,122	3,025	56,427	137,984,139	904,818,604	759,486,503	83.9%	74.0%	53,776,646	1,789,512	51,987,134	1,196.12	6.43%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
FAGI Level																				
Non-Positive AGI	2,710	(87,080,537)	(92,344)	68,032,164	2,606,447	943	34.8%	2,243,978	2,380	1,060	2,081,753	(25,980,551)	(21,145,030)	81.4%	29.8%	6,575	329	6,246	6.62	-0.01%
\$ 1 - 3,999	3,480	4,025,980	2,169	154,467	1,382,893	1,856	53.3%	5,448,593	2,936	2,000	5,017,240	(7,668,279)	(7,458,058)	97.3%	-190.5%	6,242	229	6,020	3.24	0.15%
4,000 - 9,999	7,491	32,082,601	7,158	405,887	7,249,420	4,482	59.8%	13,679,119	3,052	5,110	12,792,566	(1,232,617)	(1,508,350)	122.4%	-3.8%	324,301	23,800	300,501	67.05	0.94%
10,000 - 14,999	7,077	56,151,425	12,525	201,001	8,915,327	4,483	63.3%	13,664,372	3,048	5,550	13,931,200	19,841,527	18,489,841	93.2%	35.3%	1,336,902	83,173	1,253,729	279.66	2.23%
15,000 - 19,999	7,780	88,594,281	17,571	581,727	10,641,277	5,042	64.8%	15,284,016	3,031	6,509	16,303,005	46,947,710	44,431,345	94.6%	53.0%	2,873,356	165,029	2,708,327	537.15	3.06%
20,000 - 24,999	8,407	118,451,954	22,481	436,303	10,688,009	5,269	62.7%	15,952,430	3,028	7,019	17,596,600	74,651,218	71,071,360	95.2%	63.0%	4,630,241	215,111	4,415,130	837.94	3.73%
25,000 - 29,999	8,621	135,921,504	27,442	234,974	10,714,737	4,953	57.5%	15,031,720	3,035	6,715	16,819,950	93,590,071	89,636,119	95.8%	68.9%	5,888,614	218,405	5,670,209	1,144.80	4.17%
30,000 - 39,999	15,665	263,137,144	34,569	408,476	19,971,780	7,612	48.6%	23,115,255	3,037	10,452	26,222,575	194,236,010	185,958,163	95.7%	73.8%	12,408,151	433,391	11,974,760	1,573.14	4.55%
40,000 - 49,999	11,770	193,234,490	44,493	275,149	16,739,556	4,343	36.9%	13,227,088	3,046	5,948	14,907,200	148,635,795	140,358,085	94.4%	76.9%	9,478,726	286,659	9,192,067	2,116.52	4.76%
50,000 - 59,999	7,434	112,371,150	54,417	214,125	11,149,231	2,065	27.8%	6,311,545	3,056	2,890	5,845,200	89,279,299	83,242,843	93.2%	79.5%	5,653,616	92,937	5,560,679	2,692.82	4.95%
60,000 - 69,999	4,630	65,027,266	64,447	181,074	6,982,321	1,009	21.8%	3,110,299	3,083	1,365	2,774,281	52,341,439	46,777,829	89.4%	80.5%	3,225,458	87,963	3,137,495	3,109.51	4.82%
70,000 - 79,999	3,028	38,265,915	74,738	73,689	4,707,186	512	16.9%	1,583,000	3,092	667	1,353,500	30,695,918	26,497,902	86.3%	80.2%	1,850,522	29,767	1,820,755	3,556.16	4.76%
80,000 - 89,999	2,062	25,059,477	84,375	115,547	3,080,693	297	14.4%	927,962	3,124	353	720,250	20,446,119	17,149,224	83.9%	81.6%	1,213,927	36,290	1,177,637	3,965.11	4.70%
90,000 - 99,999	1,417	16,013,806	94,199	52,388	1,571,393	170	12.0%	547,325	3,220	229	448,500	13,498,976	11,185,874	82.9%	84.3%	797,909	12,815	785,094	4,618.20	4.90%
100,000 - 149,999	3,231	32,335,330	118,012	298,169	3,589,571	274	8.5%	852,875	3,113	344	697,200	27,493,853	21,794,051	79.3%	85.0%	1,577,312	60,356	1,516,956	5,536.34	4.69%
150,000 - 199,999	906	11,160,426	169,097	472,429	1,468,457	66	7.3%	208,200	3,155	89	182,000	9,774,198	7,093,411	72.6%	87.6%	524,767	7,743	517,024	7,833.70	4.63%
200,000 - 499,999	1,200	17,135,986	290,440	387,444	1,536,636	59	4.9%	197,745	3,452	83	193,119	15,595,930	8,764,573	56.2%	91.0%	658,724	20,317	638,407	10,820.46	3.73%
500,000 - 999,999	358	7,191,558	653,778	25,479	206,304	11	3.1%	37,200	3,382	22	52,									