TABLE 1A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

										ALL RETURNS: 5	STAND.	ARD DEDUC	TION									
		Number				Modificat	ions	Standard De		eduction+:		Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as			Net	Aver-	
	of			Federal		to	•••		as a												age	
		Return	5	AGI	Aver-	Federal			%							Effec-	а			Tax	Net Tax	
		Filed:		[includes	age	AG	I:		of		Aver-	Number				tive	%	Computed		Liability	Per	Effec-
			No	returns	Federal			Number	All Re-		age	of		[before	[after	Pro-	of	Gross	Total	[after	Return	tive
		Tax	Tax	with	AGI			of	turns	Deduction	SD	Exemp-	Allowance	residency	residency	ration	Federal	Tax	Credits	application	[All SD	Tax
		Lia-	Lia-	deficit]	Value	Additions	Deductions	Returns	Filed	Amount	Value	tions	Amount	proration]	proration]	Factor	AGI	Liability	Taken**	of credits]	Returns]	Rate*
Income		bility	bility	[\$]	[\$]	[\$]	[\$]	Filed	[%]	[\$]	[\$]	Claimed	[\$]	[\$]	[\$]	[%]	[%]	[\$]	[\$]	[\$]	[\$]	[%]
NCTI I		1	(20.005	< 450 140 001	10 202	454 100 202		(20.005	50 20/	A. BY SIZE O				(2 222 202 250)	(2.005.5(4.101)	115 50/	51.50/			I		
No Taxable		- 139.553	620,905	6,452,143,831	10,392	474,198,303	4,768,660,611	620,905	72.3%	2,614,694,944	4,211	1,160,735	2,866,378,935	(3,323,392,356)	(3,905,564,101)	117.5% 23.5%	-51.5% 31.3%	-	4.970.529	-	-	-
\$ 1-	2,000	,	76,328	2,810,728,589	13,020	24,308,967	355,454,784	215,881	84.5%	810,153,054	3,753	317,071	789,193,108	880,236,610	206,877,618			12,421,112	, .,	7,450,583	34.51	3.60%
2,001 -	4,000	124,811	56,216	2,711,706,543	14,980	6,830,471	296,787,130	181,027	86.0%	704,995,668	3,894	298,847	744,932,019	971,822,197	539,505,523	55.5%	35.8%	32,422,764	12,501,587	19,921,177	110.05	3.69%
4,001 -	6,000	129,094	32,114	2,769,080,668	17,177	4,329,856	267,500,966	161,208	85.7%	639,525,654	3,967	284,911	709,696,969	1,156,686,935	803,429,116	69.5%	41.8%	48,293,691	17,215,435	31,078,256	192.78	3.87%
.,	10,000	253,449 37,364	22,327 971	5,556,026,722	20,147	7,122,808	491,081,206 69,530,188	275,776 38,335	84.4% 83.4%	1,121,235,985 157,577,587	4,066 4,111	544,620 75,548	1,307,086,124	2,643,746,215	2,189,291,287 395,341,721	82.8%	47.6% 52.4%	131,506,114 23,742,649	37,355,360 5,520,953	94,150,754 18,221,696	341.40 475.33	4.30%
,	10,625 12,750	37,364	971 1.965	871,296,537 2,984,093,867	22,728 24,063	1,030,368 2,887,038	69,530,188 237,705,296	38,335	83.4% 82.3%	157,577,587 513,913,784	4,111 4,144	75,548 248,418	188,507,203 618,790,779	456,711,927 1,616,571,046	395,341,721 1,447,333,475	86.6% 89.5%	52.4% 54.2%	23,742,649 86,930,641	5,520,953 17.897.938	18,221,696	475.33	4.61% 4.77%
10,626 -		122,048	1,965	2,984,095,867 3,204,806,128	24,065	2,887,038	237,705,296	124,013	82.5% 80.9%	506,593,089	4,144	248,418 245,639	612,026,849	1,844,109,772	1,679,834,648	89.5% 91.1%	54.2% 57.5%	101,519,887	17,168,228	84,351,659	550.00 695.80	4.77% 5.02%
,	15,000	97,937	1,073	2.830.971.376	26,436 28,739	5,655,816 3,354,090	219,306,346	98,507	80.9% 79.2%	414.284.885	4,179	245,639	496.848.948	1,844,109,772	1,679,834,648	91.1% 92.4%	57.5% 60.2%	96,058,865	17,108,228	84,351,659 82,547,037	837.98	5.02%
15,001 -		130,989	570 440	4,110,420,762	28,739	5,354,090 4,850,987	317,286,394	98,507 131,429	79.2%	414,284,885 557,779,871	4,200	264,851	496,848,948	2,580,063,731	2,426,871,077	92.4% 94.1%	60.2% 62.8%	96,058,865 149,734,277	13,511,828	82,547,037 132,573,955	1,008.71	5.46%
20,001 -		49,026	162	4,110,420,782	31,275	4,850,987 2,161,434	131,248,852	49,188	76.8%	209,995,838	4,244	264,851 98,182	244,276,017	2,580,005,751	1,014,297,086	94.1% 94.1%	64.9%	63,166,954	5,942,701	57,224,253	1,163.38	5.64%
,	21,250 25.000	49,028	333	4,767,699,741	35,785	2,161,434 5,054,477	378,356,745	49,188	74.5%	209,995,838 560,467,678	4,269	258,488	643.571.215	3,190,358,580	3.022.485.964	94.1% 94.7%	66.9%	190,424,912	5,942,701	57,224,255 175,752,318	1,165.58	5.81%
, .	23,000 30,000	130,718	259	5,650,087,110	40,987	12,784,659	455,112,511	131,051	67.0%	596,799,226	4,329	258,488	666,383,459	3,944,576,573	3,774,332,013	94.7% 95.7%	69.8%	241,779,486	13,822,698	227,956,788	1,653.65	6.04%
25,001 - 30,001 -		137,392	330	9,016,364,741	40,987	11,149,021	435,112,311 722,124,102	182,744	58.6%	832,852,269	4,529	370,680	920,487,411	6,552,049,980	6,316,486,102	95.1% 96.4%	72.7%	411,272,103	19,692,441	391,579,662	2,142.78	6.20%
,	40,000 50.000	111,795	173	6.778.371.141	60,538	9,237,720	489,386,508	111,968	49.3%	549,363,543	4,906	244,676	603,973,310	5,144,885,500	4,994,916,701	97.1%	75.9%	329,620,820	14,316,967	315,303,853	2,142.78	6.31%
.,	50,000 60,000	70,064	93	5,000,332,313	71,273	7,816,344	321,098,107	70,157	41.1%	365,690,793	5,212	163,155	396,970,200	3,924,389,557	3,831,037,672	97.1% 97.6%	78.5%	255,053,626	10,129,464	244,924,162	3,491.09	6.39%
60,001 -		58,527	76	4,916,359,268	83,893	9,030,507	287,132,714	58,603	31.9%	315,266,743	5,380	139,314	332,802,549	3,990,187,769	3,901,123,622	97.8%	81.2%	262,476,128	9,526,805	252,949,323	4,316.32	6.48%
,	80.000	11.552	12	1,110,144,141	96,000	2,281,229	62,227,323	11,564	25.2%	63,084,043	5,455	27,629	64,767,260	922,346,744	895,278,673	97.1%	83.1%	60,725,911	1,986,342	58,739,569	5,079.52	6.56%
80.001 - 1	,	25,302	33	2,727,232,926	107,647	7,849,674	161,225,470	25,335	18.7%	140,049,099	5,528	61,119	129,695,263	2,304,112,768	2,245,974,609	97.1% 97.5%	84.5%	153,295,657	4,330,690	148,964,967	5,879.81	6.63%
100.001 - 1	,	11.029	22	1,417,538,012	128,272	4,325,024	80,913,844	11,051	13.5%	61,703,918	5,584	26,900	53,623,936	1,225,621,338	1,200,930,253	98.0%	86.5%	83,205,721	2,372,991	80,832,730	7,314.52	6.73%
120.001 - 1		8,388	21	1,355,755,639	161,227	5,808,754	79,820,638	8,409	9.9%	46,927,153	5,581	20,900	40,217,177	1,194,599,425	1,144,711,216	95.8%	88.1%	81,263,003	2,372,391	78,491,839	9.334.27	6.86%
160.001 - 2		2,982	12	622,538,975	207,929	5,127,191	39,103,785	2,994	7.5%	16,718,663	5,584	7,416	14,708,900	557,134,818	531,961,326	95.5%	89.5%	38,573,105	1.522.881	37.050.224	12.374.82	6.96%
200.001 or	,	3,992	26	1.697.917.105	422.578	31.196.051	87,148,959	4.018	5.1%	22.450.986	5,588	9,733	19,463,500	1.600.049.711	1,506,492,338	94.2%	94.2%	113.216.945	10.162.507	103.054.438	25.648.19	6.84%
TOTAL	more	1,958,783	814.461	81,023,411,681	29,216	648,370,789	10,565,924,712			, ,	4,263	5,335,137	13,124,542,884	46,159,190,400	41,737,577,749	90.4%	57.0%	2,966,704,371	254,552,425	2,712,151,946	977.97	
FAGI I	evel	-,,	011,101			,		_,,		B. BY SIZE OF FI		, ,	, , ,	,,,				_, , ,	,,	_,,,,		
Non-Positiv	e AGI	278	41,442	(1,549,501,332)	(37,140)	491,920,731	99,730,662	41,720	63.4%	137,955,033	3,307	57,938	119,274,946	(1,414,541,242)	(933,089,863)	66.0%	91.3%	506,924	19,810	487,114	11.68	-0.03%
\$ 1-	3,999	32,742	166,150	439,784,950	2,211	5,962,932	80,641,529	198,892	91.5%	582,932,896	2,931	141,512	352,652,803	(570,479,346)	(572,548,102)	100.4%	-129.7%	1,376,970	52,864	1,324,106	6.66	0.30%
4,000 -	9,999	186,664	201,358	2,772,653,829	7,146	6,736,549	421,988,862	388,022	94.0%	1,400,669,779	3,610	485,721	1,214,776,956	(258,045,219)	(272,040,795)	105.4%	-9.3%	31,527,829	2,223,972	29,303,857	75.52	1.06%
10,000 -	14,999	186,527	163,275	4,374,938,785	12,507	6,275,762	630,445,327	349,802	91.7%	1,385,967,120	3,962	632,064	1,578,286,903	786,515,197	731,829,158	93.0%	18.0%	75,718,073	13,568,895	62,149,178	177.67	1.42%
15,000 -	19,999	215,160	105,956	5,591,343,397	17,412	4,731,437	634,668,210	321,116	89.9%	1,323,978,918	4,123	655,999	1,637,427,266	2,000,000,440	1,906,349,201	95.3%	35.8%	134,098,896	31,354,729	102,744,167	319.96	1.84%
20,000 -	24,999	226,551	46,630	6,127,507,216	22,430	5,149,346	548,722,493	273,181	86.9%	1,151,226,483	4,214	605,898	1,461,615,094	2,971,092,492	2,848,618,738	95.9%	48.5%	185,671,795	37,015,596	148,656,199	544.17	2.43%
25,000 -	29,999	208,157	22,655	6,330,740,006	27,428	5,068,232	535,682,434	230,812	82.4%	987,855,169	4,280	504,671	1,259,993,640	3,552,276,995	3,406,857,326	95.9%	56.1%	219,683,330	33,275,851	186,407,479	807.62	2.94%
30,000 -	39,999	303,451	23,587	11,293,071,355	34,531	9,914,437	1,043,787,845	327,038	73.6%	1,452,808,111	4,442	724,272	1,807,893,997	6,998,495,839	6,680,011,268	95.4%	62.0%	433,898,274	42,625,923	391,272,351	1,196.41	3.46%
40,000 -	49,999	183,057	13,851	8,786,316,488	44,621	9,310,324	1,013,500,563	196,908	61.6%	939,892,688	4,773	445,202	1,110,470,159	5,731,763,402	5,382,175,716	93.9%	65.2%	353,660,625	22,827,735	330,832,890	1,680.14	3.77%
50,000 -	59,999	124,584	9,276	7,325,040,370	54,722	10,954,311	976,174,937	133,860	53.1%	686,601,915	5,129	315,305	783,696,048	4,889,521,781	4,540,640,742	92.9%	66.8%	300,095,024	16,343,316	283,751,708	2,119.76	3.87%
60,000 -	69,999	89,775	6,192	6,211,520,478	64,726	7,802,971	903,852,023	95,967	46.1%	522,841,212	5,448	234,625	573,538,184	4,219,092,030	3,886,805,577	92.1%	67.9%	258,346,964	12,602,992	245,743,972	2,560.71	3.96%
70,000 -	79,999	64,003	4,177	5,093,121,456	74,701	7,884,719	800,835,776	68,180	39.0%	384,538,355	5,640	169,169	415,392,311	3,500,239,733	3,189,211,558	91.1%	68.7%	213,368,736	9,626,447	203,742,289	2,988.30	4.00%
80,000 -	89,999	42,972	3,074	3,899,443,720	84,686	7,186,605	694,015,223	46,046	31.5%	266,499,215	5,788	114,308	279,010,642	2,667,105,245	2,402,202,688	90.1%	68.4%	161,708,006	6,786,826	154,921,180	3,364.49	3.97%
90,000 -	99,999	28,514	2,074	2,894,724,677	94,636	5,893,625	546,321,072	30,588	25.6%	179,918,800	5,882	75,544	185,124,405	1,989,254,025	1,768,376,203	88.9%	68.7%	119,549,306	4,770,013	114,779,293	3,752.43	3.97%
100,000 - 1	49,999	48,762	3,334	6,123,433,510	117,541	16,761,378	1,152,015,461	52,096	16.6%	308,044,848	5,913	126,893	253,006,603	4,427,127,976	3,774,967,354	85.3%	72.3%	258,582,441	7,434,357	251,148,084	4,820.87	4.10%
150,000 - 1	99,999	9,819	655	1,779,759,999	169,922	8,103,886	249,181,992	10,474	9.1%	61,121,945	5,836	25,371	50,510,927	1,427,049,021	1,118,041,055	78.3%	80.2%	79,095,380	2,878,998	76,216,382	7,276.72	4.28%
200,000 - 4	99,999	6,753	613	2,021,617,666	274,453	15,978,599	181,027,852	7,366	6.0%	43,114,937	5,853	18,027	36,653,500	1,776,799,976	1,281,392,937	72.1%	87.9%	94,165,812	6,140,762	88,025,050	11,950.18	4.35%
500,000 - 9	99,999	695	99	531,110,621	668,905	5,983,643	24,719,470	794	3.0%	4,263,370	5,369	1,835	3,645,500	504,465,924	298,226,287	59.1%	95.0%	22,622,567	2,476,880	20,145,687	25,372.40	3.79%
1,000,000 a	r more	319	63	976,784,492	2,557,027	16,751,302	28,612,983	382	1.7%	1,893,679	4,957	783	1,573,000	961,456,132	299,550,701	31.2%	98.4%	23,027,419	2,526,459	20,500,960	53,667.43	2.10%
TOTAL		1,958,783	814,461	81,023,411,681	29,216	648,370,789	10,565,924,712	2,773,244	64.6%	11,822,124,473	4,263	5,335,137	13,124,542,884	46,159,190,400	41,737,577,749	90.4%	57.0%	2,966,704,371	254,552,425	2,712,151,946	977.97	3.35%

Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed 100% in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted. *Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income

*Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income

**Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.

Amounts shown include a total value of \$46,960,588 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer.

+In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.

Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals)

or \$750 (unmarried individuals) apply for the aged or blind.

++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.