| | | | | | | | | SINGL | E: STAI | NDARD DI | EDUCTION | | | | | | | | | |
|-----------------------------|--|----------------|---------------|-------------|---------------|---------------------|-------|---------------|---------|--------------------|---------------|---------------------------------|-----------------|-----------------|---------|---------------|------------|---------------|-----------|--------|
| | | | Modifications | | | Standard Deduction+ | | | | Personal Exemption | | Computed NC Taxable Income | | NCTI | | | | Aver- | | |
| | Aggre- | Federal | | to | | as a | | | Τ | Allowance++: | | [includes returns with deficit] | | as | 1 1 | | Net | age | 1 | |
| | gate | AGI | Aver- | Federa | al | | % of | | | | | | | Effec- | а | | | Tax | Net Tax | |
| | Number | [includes | age | AG | I: | | All S | | Aver- | Number | | | | tive | % | Computed | | Liability | Per | Effec- |
| | of | returns | Federal | | | Number | Re- | Deduction | age | of | | [before | [after | Pro- | of | Gross | Total | [after | Return | tive |
| | Returns | with | AGI | | | of | turns | Amount | SD | Exemp- | Allowance | residency | residency | ration | Federal | Tax | Credits | application | [All S-SD | Tax |
| | Filed | deficit] | Value | Additions | Deductions | Returns | Filed | [\$3,000] | Value | tions | Amount | proration] | proration] | Factor | AGI | Liability | Taken** | of credits] | Returns] | Rate* |
| Income Level | [S] | [\$] | [\$] | [\$] | [\$] | Filed | [%] | [\$] | [\$] | Claimed | [\$] | [\$] | [\$] | [%] | [%] | [\$] | [\$] | [\$] | [\$] | [%] |
| NCTI Level | NCTI Level A. BY SIZE OF NC TAXABLE INCOME | | | | | | | | | | | | | | | | | | | |
| No Taxable Income | 384,020 | 1,748,814,629 | 5,950 | 118,215,215 | 1,388,720,035 | 293,942 | 76.5% | 840,411,365 | 2,859 | 256,675 | 634,846,570 | (996,948,126) | (1,159,511,441) | 116.3% | -57.0% | - | - | - | - | - |
| \$ 1 - 2,000 | 150,227 | 1,145,886,273 | 8,541 | 9,334,750 | 119,099,545 | 134,161 | 89.3% | 393,357,569 | 2,932 | 90,066 | 225,293,324 | 417,470,585 | 127,246,123 | 30.5% | 36.4% | 7,639,864 | 1,312,703 | 6,327,161 | 47.16 | 4.97% |
| 2,001 - 4,000 | 116,419 | 1,092,082,099 | 10,473 | 2,397,060 | 92,484,731 | 104,275 | 89.6% | 314,898,443 | 3,020 | 81,491 | 204,013,555 | 483,082,430 | 309,356,450 | 64.0% | 44.2% | 18,591,032 | 2,339,766 | 16,251,266 | 155.85 | 5.25% |
| 4,001 - 6,000 | 98,576 | 1,145,895,816 | 13,118 | 1,720,269 | 80,638,387 | 87,351 | 88.6% | 266,159,945 | 3,047 | 74,857 | 187,225,043 | 613,592,710 | 434,543,058 | 70.8% | 53.5% | 26,120,532 | 2,511,875 | 23,608,657 | 270.27 | 5.43% |
| 6,001 - 10,000 | 158,116 | 2,147,347,107 | 15,599 | 2,754,916 | 133,843,349 | 137,661 | 87.1% | 421,023,966 | 3,058 | 129,378 | 323,734,894 | 1,271,499,814 | 1,088,606,641 | 85.6% | 59.2% | 65,390,752 | 4,124,517 | 61,266,235 | 445.05 | 5.63% |
| 10,001 - 10,625 | 21,321 | 336,862,742 | 18,379 | 394,615 | 17,997,417 | 18,329 | 86.0% | 56,075,785 | | | 45,641,107 | 217,543,048 | 188,992,216 | 86.9% | 64.6% | 11,350,182 | 547,996 | 10,802,186 | 589.35 | 5.72% |
| 10,626 - 12,750 | 68,688 | 1,122,094,627 | 19,369 | 1,131,441 | 58,841,506 | 57,933 | 84.3% | 176,984,542 | 3,055 | · · | 145,746,759 | 741,653,261 | 675,868,670 | 91.1% | 66.1% | 40,582,998 | 1,687,090 | 38,895,908 | 671.39 | 5.75% |
| 12,751 - 15,000 | 66,686 | 1,195,737,509 | 21,629 | 1,172,301 | 59,171,503 | 55,284 | 82.9% | 168,959,455 | | | 142,788,998 | 825,989,854 | 765,814,663 | 92.7% | 69.1% | 46,560,662 | 1,630,325 | 44,930,337 | 812.72 | 5.87% |
| 15,001 - 17,000 | 54,288 | 1,046,954,531 | 23,763 | 1,124,633 | 49,704,884 | 44,058 | | 134,647,742 | | | 114,540,393 | 749,186,145 | 704,065,732 | 94.0% | 71.6% | 43,669,137 | 1,256,963 | 42,412,174 | 962.64 | 6.02% |
| 17,001 - 20,000 | 74,185 | 1,518,823,371 | 26,166 | 1,793,089 | 70,217,847 | 58,046 | 78.2% | 177,476,433 | 3,058 | | 151,702,472 | 1,121,219,708 | 1,071,566,562 | 95.6% | 73.8% | 67,611,305 | 1,711,204 | 65,900,101 | 1,135.31 | 6.15% |
| 20,001 - 21,250 | 28,758 | 619,079,304 | 28,375 | 636,713 | 27,925,306 | 21,818 | 75.9% | 66,611,286 | 3,053 | | 56,767,659 | 468,411,766 | 449,910,432 | 96.1% | 75.7% | 28,712,960 | 631,483 | 28,081,477 | 1,135.51 | 6.24% |
| 21,251 - 25,000 | 20,730 81,033 | 1,851,982,125 | 30,970 | 1,816,852 | 82,187,005 | 59,800 | 73.8% | 182,309,904 | 3,033 | | 154,686,086 | 1,434,615,982 | 1,380,153,087 | 96.2% | 77.5% | 88,989,347 | 1,747,607 | 87,241,740 | 1,458.89 | 6.32% |
| 25,001 - 30,000 | 92,054 | 2,229,301,432 | 35,094 | 2,320,857 | 89,983,996 | 63,523 | 69.0% | 193,403,698 | 3,045 | | 162,440,913 | 1,785,793,682 | 1,738,138,001 | 90.2 % 97.3% | 80.1% | 113,573,242 | 1,969,488 | 111,603,754 | 1,438.89 | 6.42% |
| , , , | · · · | , , , | · · · · · | | | , | | | · · · | | , , | , , , | | | | | , , | , , | , | |
| 30,001 - 40,000 | 126,386 | 3,158,517,909 | 42,251 | 3,366,259 | 113,695,302 | 74,756 | 59.1% | 227,452,631 | · · · | / | 189,604,365 | 2,631,131,870 | 2,572,054,082 | 97.8% | 83.3% | 170,515,771 | 2,968,135 | 167,547,636 | 2,241.26 | 6.51% |
| 40,001 - 50,000 | 74,139 | 1,900,282,742 | 52,642 | 2,592,719 | 61,352,281 | 36,098 | 48.7% | 109,933,708 | · · | | 90,414,565 | 1,641,174,907 | 1,602,421,379 | 97.6% | 86.4% | 107,568,231 | 2,106,899 | 105,461,332 | , | 6.58% |
| 50,001 - 60,000 | 42,673 | 1,069,617,044 | 63,347 | 1,811,839 | 35,540,163 | 16,885 | 39.6% | 51,603,359 | 3,056 | <i>,</i> | 38,283,048 | 946,002,313 | 919,241,741 | 97.2% | 88.4% | 62,194,908 | 1,194,128 | 61,000,780 | 3,612.72 | 6.64% |
| 60,001 - 75,000 | 36,128 | 899,610,066 | 75,923 | 2,509,500 | 29,455,862 | 11,849 | 32.8% | 36,289,808 | | 12,068 | 24,224,001 | 812,149,895 | 785,916,680 | 96.8% | 90.3% | 54,066,223 | 1,202,180 | 52,864,043 | 4,461.48 | 6.73% |
| 75,001 - 80,000 | 7,551 | 185,124,889 | 87,323 | 318,335 | 6,180,016 | 2,120 | 28.1% | 6,507,990 | 3,070 | 2,138 | 4,310,700 | 168,444,518 | 164,123,257 | 97.4% | 91.0% | 11,495,225 | 255,794 | 11,239,431 | · · | 6.85% |
| 80,001 - 100,000 | 18,745 | 429,453,473 | 99,780 | 1,462,614 | 15,846,025 | 4,304 | 23.0% | 13,179,362 | · · | | 8,744,606 | 393,146,094 | 380,074,198 | 96.7% | 91.5% | 26,970,176 | 633,814 | 26,336,362 | 6,119.04 | 6.93% |
| 100,001 - 120,000 | 9,266 | 211,158,934 | 122,767 | 1,116,411 | 8,993,919 | 1,720 | 18.6% | 5,275,684 | 3,067 | 1,730 | 3,469,500 | 194,536,242 | 187,150,543 | 96.2% | 92.1% | 13,510,893 | 464,252 | 13,046,641 | , | 6.97% |
| 120,001 - 160,000 | 8,459 | 226,903,226 | 158,011 | 1,144,596 | 9,985,655 | 1,436 | 17.0% | 4,449,013 | 3,098 | / | 2,904,500 | 210,708,654 | 195,663,542 | 92.9% | 92.9% | 14,334,642 | 618,305 | 13,716,337 | · · | 7.01% |
| 160,001 - 200,000 | 3,559 | 97,770,960 | 195,542 | 757,941 | 5,972,274 | 500 | 14.0% | 1,572,128 | 3,144 | 500 | 998,500 | 89,985,999 | 88,529,347 | 98.4% | 92.0% | 6,572,268 | 285,037 | 6,287,231 | 12,574.46 | 7.10% |
| 200,001 or more | 7,199 | 324,794,785 | 437,140 | 4,453,255 | 12,642,552 | 743 | 10.3% | 2,306,645 | 3,105 | | 1,450,500 | 312,848,343 | 296,540,832 | 94.8% | 96.3% | 22,552,826 | 1,608,192 | 20,944,634 | 28,189.28 | 7.06% |
| TOTAL | 1,728,476 | 25,704,095,592 | 19,978 | 164,346,180 | 2,570,479,560 | 1,286,592 | 74.4% | 3,850,890,461 | 2,993 | 1,175,732 | 2,913,832,058 | 16,533,239,694 | 14,966,465,795 | 90.5% | 64.3% | 1,048,573,176 | 32,807,753 | 1,015,765,423 | 789.50 | 6.30% |
| FAGI Level | | | | | | | | | - | - | JSTED GROSS | | | | | | | | - | |
| Non-Positive AGI | 35,991 | (446,085,408) | (16,993) | 123,258,191 | 35,614,620 | 26,251 | | 59,981,225 | 2,285 | | 44,200,373 | (462,623,435) | (357,231,739) | 77.2% | 103.7% | 62,983 | 4,660 | 58,323 | 2.22 | -0.01% |
| \$ 1 - 3,999 4 000 0 000 | 181,025 | 375,576,160 | 2,203 | 2,690,505 | 52,716,187 | 170,470 | 94.2% | 434,901,978 | 2,551 | | 192,654,584 | (302,006,084) | (303,572,415) | 100.5% | -80.4% | 1,356,524 | 49,321 | 1,307,203 | 7.67 | 0.35% |
| 4,000 - 9,999 | 291,364 | 1,908,193,948 | 6,952 | 3,237,967 | 209,456,512 | 274,487 | 94.2% | 837,852,424 | 3,052 | | 530,518,776 | 333,604,203 | 312,684,337 | 93.7% | 17.5% | 30,906,455 | 2,062,758 | 28,843,697 | 105.08 | 1.51% |
| 10,000 - 14,999 | 205,463 | 2,285,957,889 | 12,394 | 2,706,116 | 242,049,744 | 184,436 | 89.8% | 570,937,892 | · · | | 476,702,299 | 998,974,070 | 949,181,036 | 95.0% | 43.7% | 62,464,400 | 4,368,114 | 58,096,286 | 314.99 | 2.54% |
| 15,000 - 19,999 | 165,596 | 2,508,519,083 | 17,394 | 1,994,952 | 224,065,309 | 144,220 | 87.1% | 444,272,132 | 3,081 | | 396,252,323 | 1,445,924,272 | 1,374,663,639 | 95.1% | 57.6% | 86,224,055 | 4,462,294 | 81,761,761 | 566.92 | 3.26% |
| 20,000 - 24,999 | 137,315 | 2,570,980,393 | 22,397 | 1,917,589 | 196,803,228 | 114,792 | 83.6% | 351,933,507 | · · | <i>,</i> | 317,181,105 | 1,706,980,142 | 1,624,719,935 | 95.2% | 66.4% | 103,046,960 | 3,747,682 | 99,299,278 | 865.04 | 3.86% |
| 25,000 - 29,999 | 118,982 | 2,555,497,981 | 27,424 | 1,735,736 | 193,274,081 | 93,186 | 78.3% | 285,935,484 | 3,068 | . , . | 253,330,976 | 1,824,693,176 | 1,739,550,743 | 95.3% | 71.4% | 112,776,048 | 2,920,780 | 109,855,268 | 1,178.88 | 4.30% |
| 30,000 - 39,999 | 187,562 | 4,396,915,516 | 34,465 | 3,315,838 | 333,466,982 | 127,578 | 68.0% | 391,545,623 | 3,069 | 135,148 | 338,602,436 | 3,336,616,313 | 3,177,124,561 | 95.2% | 75.9% | 209,608,041 | 4,208,239 | 205,399,802 | 1,609.99 | 4.67% |
| 40,000 - 49,999 | 126,745 | 2,993,640,570 | 44,473 | 3,170,327 | 302,657,864 | 67,313 | | 208,455,430 | · · · | | 174,221,937 | 2,311,475,666 | | 93.4% | 77.2% | 144,696,886 | 2,875,140 | 141,821,746 | | 4.74% |
| 50,000 - 59,999 | 85,780 | 1,964,962,048 | 54,488 | 3,711,367 | 255,389,338 | 36,062 | 42.0% | 113,119,962 | | 37,178 | 92,611,022 | 1,507,553,093 | 1,375,112,904 | 91.2% | 76.7% | 92,812,862 | 2,004,815 | 90,808,047 | · · | 4.62% |
| 60,000 - 69,999 | 55,134 | 1,210,335,080 | 64,479 | 2,175,163 | 169,216,931 | 18,771 | | 59,386,822 | 3,164 | 19,211 | 38,530,621 | 945,375,869 | 839,066,863 | 88.8% | 78.1% | 56,934,338 | 1,111,579 | 55,822,759 | 2,973.88 | 4.61% |
| 70,000 - 79,999 | 36,278 | 788,190,003 | 74,526 | 1,725,148 | 104,271,326 | 10,576 | 29.2% | 33,572,952 | 3,174 | 10,814 | 21,666,150 | 630,404,723 | 538,572,534 | 85.4% | 80.0% | 36,991,300 | 765,830 | 36,225,470 | 3,425.25 | 4.60% |
| 80,000 - 89,999 | 24,192 | 500,939,852 | 84,518 | 1,329,061 | 62,350,831 | 5,927 | | 18,783,698 | 3,169 | 6,003 | 12,088,800 | 409,045,584 | 344,922,150 | 84.3% | 81.7% | 23,977,853 | 583,561 | 23,394,292 | 3,947.07 | 4.67% |
| 90,000 - 99,999 | 16,408 | 334,479,714 | 94,673 | 1,120,575 | 44,366,030 | 3,533 | 21.5% | 11,171,310 | | | 7,163,506 | 272,899,443 | 226,775,632 | 83.1% | 81.6% | 15,948,770 | 335,474 | 15,613,296 | 4,419.27 | 4.67% |
| 100,000 - 149,999 | 34,520 | 709,781,638 | 118,336 | 2,758,115 | 87,868,967 | 5,998 | | 18,893,049 | | | 12,130,750 | 593,646,987 | 461,606,277 | 77.8% | 83.6% | 33,066,013 | 1,044,952 | 32,021,061 | | |
| 150,000 - 199,999 | 10,058 | 244,924,887 | 169,969 | 1,110,749 | 21,930,020 | 1,441 | | 4,759,663 | | | 2,916,700 | 216,429,253 | 158,594,600 | 73.3% | 88.4% | 11,626,410 | 541,537 | 11,084,873 | | 4.53% |
| 200,000 - 499,999 | 10,808 | 350,048,200 | · · · | 2,664,697 | 25,394,180 | 1,235 | | 4,434,127 | | | 2,465,700 | 320,418,890 | 211,809,751 | 66.1% | 91.5% | 15,880,261 | 1,003,396 | 14,876,865 | , | |
| 500,000 - 999,999 | 2,539 | 128,012,574 | 670,223 | 1,330,878 | 4,344,632 | 191 | | 576,732 | · · | - | 360,000 | 124,062,088 | 60,858,177 | 49.1% | 96.9% | 4,641,319 | 414,267 | | 22,131.16 | |
| 1,000,000 or more | 2,716 | 323,225,465 | · · · · · | 2,393,206 | 5,242,779 | 125 | | 376,451 | · · | | 234,000 | 319,765,441 | 72,180,448 | 22.6% | 98.9% | 5,551,698 | 303,354 | , , | 41,986.75 | |
| | | 25,704,095,592 | | / / | | | | 3,850,890,461 | | | 2,913,832,058 | | | 90.5% | 64.3% | | / | 1,015,765,423 | | |
| | , , , · | , , | ., - | , ., | , , , , | · · · · · = | | , ,, | , | , ,, == | , , , | , , | , , , . = | | | , , , | , , , .= | , , , == | | |

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 \$4,176,042 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. [Additional standard deduction allowance of \$750 per taxpayer for the aged or blind.]

++In calculating NC taxable income, a taxpayer may deduct an exemption amount for each personal exemption allowed under section 151 of the Code for the tax year as follows:

Single filing status with FAGI<=\$60,000: \$2,500; Single filing status with FAGI>\$60,000: \$2,000.