| Income Level |  | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications <br> to Federal AGI: |  | Standard Deduction+: |  |  |  | Personal Exemption Allowance++: |  | Computed NC Taxable Income [includes returns with deficit] |  |  | NCTI <br> as <br> a <br> $\%$ <br> of <br> Federal <br> AGI <br> $[\%]$ | ComputedGrossTaxLiability$[\$]$ | Total Credits Taken** [\$] | $\begin{gathered} \text { Net } \\ \text { Tax } \\ \text { Liability } \\ \text { [after } \\ \text { application } \\ \text { of credits] } \\ {[\$]} \\ \hline \end{gathered}$ | Aver- <br> age <br> Net Tax <br> Per Return <br> [All MFJ/ <br> QW-SD <br> Returns] <br> [\$] | Effective Tax Rate* [\%] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | FJ/ |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Deductions } \\ {[\$]} \end{gathered}$ |  | QW Re- turns Filed $[\%]$ | Deduction Amount <br> [ $\$ 6,000]$ <br> [\$] | $\begin{gathered} \text { SD } \\ \text { Value } \\ {[\$]} \end{gathered}$ | Exemptions Claimed | Allowance Amount [\$] | [before residency proration] [\$] | [after residency proration] [\$] | ration <br> Factor <br> [\%] |  |  |  |  |  |  |
| Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income | 290,90 | 3,130,768,091 | ,24 | 324,028,841 | 2,601,321,403 | 171,602 | 59.0 | 1,109,406,453 | 6,465 | 489,673 | 1,210,515,321 | (1,466,446,245) | (1,806,076,795) | 123.2\% | -46.8 |  |  |  |  |  |
| 1-2,000 | 50,373 | 978,127,059 | 31,326 | 13,226,152 | 208,261,727 | 31,224 | 62.0\% | 197,880,176 | 6,337 | 93,357 | 230,351,195 | 354,860,113 | 30,039,703 | 8.5\% | 36.3\% | 03,776 | 27 | 805,497 | 25.80 | 2.68\% |
| 2,001-4,000 | 41,78 | 874,571,266 | 30,858 | 3,992,422 | 182,057,727 | 28,342 | 67.8\% | 179,724,001 | 6,341 | 4,919 | 210,395,902 | 306,386,058 | 84,905,316 | 27.7\% | 35. | 5,102,672 | 2,616,844 | 2,485,828 | 8.7 | 2.93\% |
| 4,001-6,000 | 37,89 | 808,849,562 | 30,6 | 2,377,866 | 165,865,361 | 26,433 | 69.8\% | 167,270,171 | 6,328 | 80,257 | 198,708,686 | 279,383,210 | 132,297,377 | 47.4\% | 34.5 | 7,952,016 | 3,704,217 | 4,247,799 | 80.70 | 3.21\% |
| 6,001-10,000 | 73,328 | 1,674,664,966 | 32,361 | 3,957,566 | 320,352,431 | 51,749 | 70.6\% | 325,656,495 | 6,293 | 157,176 | 389,927,256 | 42,686,350 | 413,283,051 | 64.3\% | 38.4\% | 24,825,044 | 9,082,447 | 15,742,597 | 04.21 | 3.81\% |
| 10,001-10,625 | ,891 | 259,706,427 | 3,847 | 547,715 | 46,452,788 | 7,673 | 70.5\% | 48,047,188 | 6,262 | 23,533 | 58,476,946 | 107,277,220 | 79,164,378 | 73.8\% | 41.3\% | 4,754,248 | 1,455,562 | 3,298,686 | 429.91 | 4.17\% |
| 10,626-12,750 | 37,175 | 923,224,579 | 35,025 | 1,537,337 | 161,148,980 | 26,359 | 70.9\% | 165,031,980 | 6,261 | 80,853 | 200,936,960 | 397,643,996 | 307,802,765 | 77.4\% | 43.1\% | 18,482,147 | 4,994,018 | 3,488,129 | 511.71 | 4.38\% |
| 12,751-15,000 | ,840 | 1,018,968,675 | 37,076 | 4,274,166 | 170,103,673 | 27,483 | 70.8\% | 171,567,064 | 6,243 | 84,443 | 209,466,600 | 472,105,504 | 381,183,639 | 80.7\% | 46.3 | 22,885,905 | 5,092,681 | 17,793,224 | 47. | 4.67\% |
| 15,001-17,000 | 33,806 | 925,099,965 | 39,351 | ,018,624 | 153,669,188 | 23,509 | 69.5\% | 146,517,028 | 6,232 | 71,399 | 177,450,444 | 449,481,929 | 375,969,251 | 83.6\% | 48.6\% | 22,570,712 | 4,212,748 | 18,357,964 | 780.89 | 4.88\% |
| 17,001-20,000 | ,221 | 1,404,838,962 | 41,551 | 2,836,609 | 225,154,784 | 33,810 | 68.7\% | 210,470,828 | 6,225 | 102,206 | 254,174,401 | 717,875,558 | 625,215,347 | 87.1\% | 51.1\% | 37,530,783 | 5,894,763 | 31,636,020 | 935.70 | 5.06\% |
| 20,001-21,250 | 0,096 | 600,887,984 | 44,189 | 1,378,273 | 94,420,741 | 13,598 | 67.7\% | 84,527,738 | 6,216 | 40,553 | 100,713,708 | 322,604,070 | 280,412,416 | 86.9\% | 53.7\% | 16,831,878 | 2,238,634 | 14,593,244 | 1,073.19 | 5.20\% |
| 21,251-25,000 | , 35 | 1,786,581,565 | 46,381 | 2,847,637 | 274,122,595 | 38,520 | 66.0\% | 238,682,166 | 6,196 | 115,569 | 287,024,773 | 989,599,668 | 889,704,387 | 89.9\% | 55.4\% | 54,095,518 | 6,235,433 | 47,860,085 | 1,242.4 | 5.38\% |
| 25,001-30,000 | 72,926 | 2,318,221,479 | 50,607 | 10,045,902 | 342,366,738 | 45,808 | 62.8\% | 283,279,441 | 6,184 | 135,390 | 336,192,819 | 1,366,428,383 | 1,257,345,144 | 92.0\% | 58.9\% | 78,281,815 | 6,959,855 | 71,321,960 | 1,556.98 | 5.67\% |
| 30,001-40,000 | 135,069 | 4,491,017,182 | 57,664 | 7,089,812 | 580,744,174 | 77,883 | 57.7\% | 479,635,179 | 6,158 | 226,532 | 561,705,696 | 2,876,021,945 | 2,712,256,697 | 94.3\% | 64.0\% | 173,310,698 | 11,812,316 | 161,498,382 | 2,073.60 | 5.95\% |
| 40,001-50,000 | 125,515 | 4,137,139,697 | 66,044 | 6,320,119 | 412,413,401 | 62,642 | 49.9\% | 384,199,402 | 6,133 | 178,866 | 442,263,588 | 2,904,583,425 | 2,806,326,101 | 96.6\% | 70.2\% | 183,133,082 | 10,062,304 | 173,070,778 | 2,762.86 | 6.17\% |
| 50,001-60,000 | 113,015 | 3,536,837,398 | 4,756 | 5,706,523 | 276,689,598 | 47,312 | 41.9\% | 289,313,533 | 6,115 | 133,032 | 327,328,043 | 2,649,212,747 | 2,587,737,443 | 97.7\% | 74.9\% | 171,089,278 | 7,955,709 | 163,133,569 | 3,448.04 | 6.30\% |
| 60,001-75,000 | 136,03 | 3,743,161,024 | ,623 | ,26,076 | 251,279,824 | 43,212 | 31.8\% | 264,364,113 | 6,118 | 119,645 | 291,191,146 | 2,941,952,017 | 2,880,910,316 | 97.9\% | 78.6\% | 192,482,051 | 7,763,282 | 184,718,76 | 4,274.71 | 6.41\% |
| 75,001-80,000 | 35,775 | 863,350,490 | ,175 | 1,881,920 | 54,335,567 | 8,794 | 24.6\% | 53,863,867 | 6,125 | 24,115 | 57,704,560 | 699,328,416 | 680,869,110 | 97.4\% | 81.0\% | 45,792,094 | 1,643,605 | 44,148,48 | 5,020.30 | 6.48\% |
| 80,001-100,000 | 110,476 | 2,177,007,768 | 109,784 | 6,190,352 | 141,394,307 | 19,830 | 17.9\% | 121,855,508 | 6,145 | 54,125 | 115,718,457 | 1,804,229,848 | 1,759,867,293 | 97.5\% | 82.9\% | 118,976,975 | 3,538,637 | 115,438,33 | 5,821.40 | 6.56\% |
| 100,001-120,000 | ,54 | 1,152,099,493 | ,610 | ,49,643 | 70,160,236 | 8,89 | 12.8\% | 54,622, | 6,145 | 4,238 | 48,29 | 982,072,480 | 965,672,851 | 8.3\% | 85.2\% | 66,284,082 | 1,814,096 | 64,469,98 | 7,252.78 | 6.68\% |
| 120,001-160,000 | ,666 | 1,066,281,782 | 0,512 | 4,398 | 7,603,300 | 643 | 9.0\% | 41,171,64 | 6,198 | 18,025 | 35,943,177 | 25,961,739 | 4,543,900 | 7.7\% | 86.8\% | 3,708,29 | 2,004,412 | 61,703,88 | 9,288.5 | 82\% |
| 160,001-200,000 | ,031 | 497,451,021 | 210,517 | 4,162,227 | 31,960,525 | 2,363 | 6.7\% | 14,635,63 | 6,194 | 6,630 | 13,140, | 441,876,688 | 420,188,220 | 95.1\% | 88.8\% | 30,290,212 | 1,200,606 | 29,089,606 | 12,310.4 | 6.92\% |
| 200,001 or more | 69,911 | 1,285,362,789 | 413,300 | 25,606,455 | 71,414,528 | 3,110 | 4.4\% | 19,486,041 | 6,266 | 8,679 | 17,350,500 | 1,202,718,175 | 1,130,158,432 | 94.0\% | 93.6\% | 84,593,915 | 7,598,388 | 76,995,527 | 24,757.40 | 6.81\% |
| TOTAL | 1,719,628 | 39,654,219,223 | 49,151 | 443,100,311 | 6,903,293,595 | 806,788 | 46.9\% | 5,051,208,631 | 6,261 | 2,353,215 | 5,774,974,014 | 22,367,843,294 | 19,899,776,342 | 89.0\% | 56.4\% | 824,777,19 | 108,878,83 | 1,315,898,36 | 1,631.03 | 6.06\% |
| FAGI Level |  | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | ,14,12 | 2,66 | 335,813 | 56,546,619 | 10,944 | 52.3 | 67,710,241 | 6,187 | 26,670 | 62,944,043 | (865,511 | (503,449,451) | 58.2\% | 85.3\% | 424,395 | 14,609 | 409,786 | 37.44 | 04\% |
| \$ 1-3,999 | 15,518 | 27,199,915 | 2,064 | 2,852 | 20,516,727 | ,180 | 84. | 85,383 | 6,478 | 25 | 77,9 | $(153,832,944)$ | (154,435,905) | 100.4\% | -565.6\% | 12,310 | 2,179 | ,131 | 0.7 | 0.04\% |
| 4,000- 9,999 |  | 250,762,799 | 7,366 | 2,935 | 8,995,881 |  | \% | 20,085 | 6,465 | 48 | 20,213,569 | $(270,596,277)$ | (266,232,275) | 98.4\% | -107.9\% | 51,973 | 8,285 | 888 | 1.28 | . $2 \%$ |
| 10,000-14,999 |  | 585,73,561 | 12,62 | 2,924,106 | 147,991,076 | 位, | 87.2\% | 297,528,620 | 6,414 | 130,987 | 325,021,333 | (182,443,362) | (181,180,206) | 99.3\% | -31.1\% | 128,080 | 330,617 | 797,463 | 1.1 | .14\% |
| 15,000-19,999 |  | 971,529,619 | 17,516 | 2,155,779 | 217,714,430 | ,465 | 86.2\% | 352,300,511 | 6,352 | 165,341 | 411,547,877 | $(7,877,420)$ | (14,688,251) | 186.5\% | -0.8\% | 8,189,968 | 2,838,030 | 5,351,938 | 6.4 | 0.55\% |
| 20,000-24,999 | 6,913 | 1,326,227,927 | 22,496 | 2,579,656 | 261,242,901 | , | 84.3\% | 369,602,512 | 6,269 | 184,695 | 459,201,657 | 238,760,513 | 221,172,580 | 92.6\% | 18.0\% | 20,445,674 | 7,191,683 | 3,253,991 | 24.82 | . $00 \%$ |
| 25,000-29,999 | 69,02 | 1,554,235,992 | 27,48 | 3,035,428 | 269,924,054 | 56,541 | 81.9\% | 352,368,726 | 6,232 | 178,202 | 444,357,668 | 490,620,972 | 457,402,185 | 93.2\% | 31.6\% | 32,447,959 | 9,236,315 | 3,211,644 | 10.5 | 1.49\% |
| 30,000-39,999 | 137,39 | 3,759,015,587 | 34,897 | 5,690,037 | 599,441,209 | 107,716 | 78.4\% | 668,323,864 | 6,204 | 339,535 | 846,479,369 | 1,650,461,182 | 1,539,856,764 | 93.3\% | 43.9\% | 100,084,872 | 18,115,947 | 81,968,925 | 760.9 | 2.18\% |
| 40,000-49,999 | 131,32 | 4,209,185,887 | 44,85 | 5,627,483 | 630,674,184 | 93,837 | 71.5\% | 580,042,661 | 6,181 | 285,928 | 712,702,025 | 2,291,394,500 | 2,137,834,659 | 93.3\% | 54.4\% | 137,935,948 | 13,695,490 | 124,240,458 | 1,324.00 | 2.95\% |
| 50,000-59,999 | 130,291 | 4,495,764,655 | 54,903 | 6,787,805 | 665,928,217 | 81,886 | 62.8\% | 505,948,230 | 6,179 | 240,359 | 598,386,516 | 2,732,289,497 | 2,549,722,478 | 93.3\% | 60.8\% | 166,397,006 | 11,730,610 | 154,666,396 | 1,888.80 | 3.44\% |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 131,47 | 4,520,737,428 | 64,83 | 5,334,957 | 699,161,345 | 69,730 | 53.0\% | 431,723,940 | 6,191 | 198,184 | 492,773,554 | 2,902,413,546 | 2,701,761,113 | 93.1 | 64.2\% | 178,204,727 | 10,320,575 | 167,884,152 | 2,407.63 | 3.71\% |
| 70,000-79,999 | 125,465 | 4,032,635,361 | 74,753 | 5,844,039 | 676,482,995 | 53,946 | 43.0\% | 335,592,542 | 6,221 | 149,959 | 373,217,661 | 2,653,186,202 | 2,452,703,031 | 92.4 | 65.8\% | 162,989,271 | 8,269,473 | 154,719,79 | 2,868.05 | 3.84\% |
| 80,000-89,999 | 113,316 | 3,237,487,046 | 84,727 | 5,553,993 | 619,393,783 | 38,211 | 33.7\% | 239,715,287 | 6,273 | 103,945 | 258,224,842 | 2,125,707,127 | 1,938,451,541 | 91.2\% | 65.7\% | 129,650,353 | 5,985,900 | 123,664,453 | 3,236.3 | 3.82 |
| 90,000-99,999 | 97,70 | 2,467,840,128 | 94,63 | 4,666,794 | 493,841,718 | 26,078 | 26.7\% | 164,636,614 | 6,313 | 69,767 | 173,577,397 | 1,640,451,193 | 1,474,031,454 | 89.9 | 66.5\% | 98,962,88 | 4,351,444 | 94,611,445 | 3,628.02 | 3.83\% |
| 100,000-149,999 | 268,97 | 5,226,653,079 | 117,458 | 13,568,991 | 1,045,418,763 | 44,498 | 16.5\% | 282,554,649 | 6,350 | 117,366 | 233,988,153 | 3,678,260,505 | 3,182,693,956 | 86.5\% | 70.4\% | 216,327,964 | 6,077,127 | 210,250,837 | 4,724.95 | 4.02\% |
| 150,000-199,999 | 101,42 | 1,482,051,990 | 169,902 | 6,736,087 | 223,052,820 | 8,723 | 8.6\% | 55,149,882 | 6,322 | 23,262 | 46,306,227 | 1,164,279,148 | 921,084,764 | 79.1\% | 78.6\% | 64,683,673 | 2,256,929 | 62,426,744 | 7,156.57 | 4.21\% |
| 200,000-499,999 | 109,020 | 1,596,614,520 | 272,135 | 12,350,201 | 150,398,235 | 5,867 | 5.4\% | 37,646,310 | 6,417 | 16,268 | 33,118,300 | 1,387,801,876 | 1,022,938,259 | 73.7\% | 86.9\% | 74,807,173 | 4,931,283 | 69,875,89 | 11,909.99 | 4.38\% |
| 500,000-999,999 | 22,890 | 376,928,303 | 668,313 | 4,436,649 | 19,371,512 | 564 | 2.5\% | 3,520,600 | 6,242 | 1,577 | 3,129,500 | 355,343,340 | 224,559,683 | 63.2\% | 94.3\% | 17,007,591 | 2,050,932 | 14,956,65 | 26,518.90 | 3.97\% |
| 1,000,000 or more | 18,211 | 547,699,433 | 2,512,383 | 14,206,143 | 22,197,127 | 218 | 1.2\% | 1,374,728 | 6,306 | 597 | 1,199,000 | 537,134,721 | 195,549,963 | 36.4\% | 98.1\% | 15,025,371 | 1,471,408 | 13,553,963 | 62,174.14 | 2.47\% |
| TOTAL | 1,719,6 | 39,654,219,223 | 49,151 | 443,100,311 | 6,903,293,5 | 806,7 | 46 | 5,051,208,631 | 6,261 | 2,353,2 | 5,774,974,014 | 22,367,843,294 | 19,899,776,342 | 89.0\% | 56.4\% | 1,424,77 | 108,878,836 | 1,315,898,36 | 1,631.0 | 3.32 |

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.
tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited data (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 $\$ 11,162,460$ 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 $\$ 600$ 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:
MFJ/QW filing status with FAGI< $=\mathbf{1 0 0 , 0 0 0}: \$ 2,500 ;$ MFJ/QW filing status with FAGI>\$100,000: $\$ 2,000$.

