| Income Level | Aggre- <br> gate <br> Number <br> of <br> Returns <br> Filed <br> [MFJ- <br> QW] | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications <br> to <br> Federal <br> AGI: |  | Itemized Deductions+: |  |  |  | Personal Exemption Allowance++: |  | Computed NC Taxable Income [includes returns with deficit] |  |  | NCTI <br> as <br> a <br> $\%$ <br> of <br> Federal <br> AGI <br> [\%] | ComputedGrossTaxLability[\$] | Total <br> Credits <br> Taken** <br> $[\$]$ | Net <br> Tax <br> Liability <br> [after <br> application <br> of credits] <br> [\$] | Aver- <br> age <br> Net Tax <br> Per Return <br> [All MFJ/ <br> QW-ID <br> Returns] <br> [\$] | Effective Tax Rate* [\%] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | asa \% |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | FJ/ |  |  | Number |  |  |  | $\begin{gathered} \text { Effec- } \\ \text { tive } \end{gathered}$ |  |  |  |  |  |  |
|  |  |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Deductions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \begin{array}{c} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{array} \\ \hline \end{array}$ | turns <br> Filed <br> [\%] | Deduction Amount [\$] | $\begin{gathered} \text { ID } \\ \text { Value } \\ {[\$]} \end{gathered}$ | Exemptions Claimed | Allowance Amount [\$] | residency proration] [\$] | residency proration] [\$] | ration <br> Factor <br> [\%] |  |  |  |  |  |  |
| NCTILevel |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income | 293,666 | 33,087,750,043 | 242,112 | 5,543,109,969 | 4,446,674,629 | 136,663 | 46.5\% | 7,531,112,506 | 55,107 | 364,370 | 859,674,968 | 25,793,397,910 | (2,757,574,246) | -10.7\% | 78.0 |  |  |  |  |  |
| 1-2,000 | 50,223 | 5,993,059,287 | 273,981 | 194,312,088 | 470,732,455 | 21,874 | 43.6\% | 934,120,702 | 42,705 | 62,843 | 142,735,171 | 4,639,783,047 | 19,243,147 | 0.4\% | 77.4\% | 1,155,247 | 208,203 | 947,044 | 43.30 | 4.92\% |
| 2,001- 4,000 | 40,4 | 4,020,036,293 | 257,546 | 139,035,542 | 311,037,214 | 15,609 | 38.6\% | 605,825,021 | 38,813 | 43,806 | 102,152,258 | 3,140,057,342 | 46,345,357 | 1.5\% | 78.1\% | 2,785,022 | 528,146 | 2,256,876 | 144.59 | 4.87\% |
| 4,001-6,000 | 37,3 | 2,934,595,251 | 216,687 | 197,676,190 | 258,454,641 | 13,543 | 36.3\% | 511,675,418 | 37,782 | 37,875 | 89,620,634 | 2,272,520,748 | 67,566,097 | 3.0\% | 77.4\% | 4,061,357 | 771,508 | 3,289,849 | 242.92 | 4.87\% |
| 6,001-10,000 | 70,7 | 4,426,851,634 | 182,603 | 159,477,898 | 523,727,294 | 24,243 | 34.3\% | 759,516,129 | 31,329 | 67,346 | 160,898,860 | 3,142,187,249 | 193,190,080 | 6.1\% | 71.0\% | 11,604,159 | 1,768,056 | 9,836,103 | 405.73 | 5.99\% |
| 10,001-10,625 | 10,848 | 609,832,485 | 168,137 | 9,868,028 | 68,989,827 | 3,627 | 33.4\% | 112,460,286 | 31,006 | 10,048 | 24,087,700 | 414,162,700 | 37,425,821 | 9.0\% | 67.9\% | 2,247,612 | 299,076 | 1,948,536 | 537.23 | 5.21\% |
| 10,626-12,750 | 36,032 | 2,222,151,051 | 182,593 | 27,789,547 | 222,808,955 | 12,170 | 33.8\% | 335,655,323 | 27,581 | 33,991 | 81,884,010 | 1,609,592,310 | 142,085,399 | 8.8\% | 72.4\% | 8,531,515 | 1,038,965 | 7,492,550 | 615.6 | 5.27\% |
| 12,751-15,000 | 37,863 | 1,883,481,598 | 148,142 | 63,619,939 | 230,983,117 | 12,714 | 33.6\% | 320,956,766 | 25,244 | 35,973 | 86,920,615 | 1,308,241,039 | 176,285,712 | 13.5\% | 69.5\% | 10,583,889 | 1,211,879 | 9,372,010 | 737.1 | 5.32\% |
| 15,001-17,000 | 32,982 | 1,557,881,215 | 139,883 | 156,488,548 | 336,488,158 | 11,137 | 33.8\% | 242,823,461 | 21,803 | 31,390 | 75,944,867 | 1,059,113,277 | 178,178,291 | 16.8 | 68.0\% | 10,696,757 | 1,025,949 | 9,670,808 | 868 | 5.43\% |
| 17,001-20,000 | 48,302 | 2,350,617,112 | 138,9 | 71,463,666 | 299,371,587 | 16,920 | 35.0\% | 370,164,238 | 21,877 | 48,271 | 116,805,900 | 1,635,739,053 | 313,045,066 | 19.1 | 69.6 | 18,791,712 | 1,698,979 | 17,092,733 | 1,010.21 | 5.46\% |
| 20,001-21,250 | 19,732 | 1,402,993,839 | 203,038 | 27,723,277 | 135,796,792 | 6,910 | 35.0\% | 219,256,383 | 31,730 | 19,567 | 47,338,400 | 1,028,325,541 | 142,519,056 | 13.9 | 73.3 | 8,554,676 | 668,79 | 7,885,880 | 1,141.23 | 5.53\% |
| 21,251-25,000 | 56,793 | 2,530,831,213 | 121,278 | 39,010,819 | 370,933,393 | 20,868 | 36.7 | 7,210,357 | 19,034 | 59,969 | 145,082,220 | 1,656,616,062 | 482,893,540 | 29.1 | 65.5\% | 29,369,0 | 2,181,12 | 27,187,941 | 1,302 | 5.63\% |
| 25,001-30,000 | 72,205 | 3,615,152,184 | 128,242 | 79,321,174 | 502,994,126 | 28,190 | 39.0\% | 659,510,630 | 23,395 | 81,581 | 197,212,650 | 2,334,755,952 | 775,437,580 | 33.2 | 64.6\% | 48,291,017 | 3,128,61 | 45,162,401 | 1,602 | 5.82\% |
| 30,001-40,000 | 132,811 | 6,781,705,811 | 116,755 | 87,432,443 | 889,100,091 | 58,085 | 43.7\% | 1,157,854,864 | 19,934 | 170,854 | 412,951,402 | 4,409,231,897 | 2,035,656,365 | 46.2\% | 65.0\% | 130,152,772 | 7,573,695 | 122,579,077 | 2,110.3 | 6.02\% |
| 40,001-50,000 | 122,909 | 7,540,426,416 | 122,609 | 79,886,767 | 809,199,903 | 61,500 | 50.0\% | 1,207,827,028 | 19,639 | 183,339 | 441,418,838 | 5,161,867,414 | 2,771,202,729 | 53.7\% | 68.5\% | 180,917,609 | 9,587,312 | 171,330,297 | 2,785.86 | 6.18\% |
| 50,001-60,000 | 112,452 | 7,285,707,057 | 112,286 | 67,338,923 | 702,813,891 | 64,885 | 57.7\% | 1,209,735,914 | 18,644 | 195,436 | 468,959,597 | 4,971,536,578 | 3,570,263,065 | 71.8\% | 68.2\% | 236,132,736 | 11,454,684 | 224,678,052 | 3,462.71 | 6.29\% |
| 60,001-75,000 | 138,939 | 11,000,188,085 | 118,152 | 121,252,177 | 898,272,523 | 93,102 | 67.0\% | 1,565,941,987 | 16,820 | 282,249 | 662,724,043 | 7,994,501,709 | 6,271,574,905 | 78.4\% | 72.7\% | 419,228,468 | 17,440,387 | 401,788,081 | 4,315.57 | 6.41\% |
| 75,001-80,000 | 36,807 | 3,487,253,229 | 128,496 | 27,847,206 | 258,291,869 | 27,139 | 73.7\% | 451,550,660 | 16,638 | 81,795 | 180,876,096 | 2,624,381,810 | 2,102,086,140 | 80.1\% | 75.3\% | 141,379,110 | 4,839,524 | 136,539,586 | 5,031.12 | 6.50\% |
| 80,001-100,000 | 116,586 | 13,372,081,356 | 140,383 | 96,034,044 | 917,598,102 | 95,254 | 81.7\% | 1,632,287,993 | 17,136 | 294,053 | 596,913,699 | 10,321,315,606 | 8,529,900,063 | 82.6\% | 77.2\% | 576,851,803 | 16,536,417 | 560,315,386 | 5,882.33 | 6.57\% |
| 100,001-120,000 | 74,76 | 11,265,480,758 | 172,440 | 104,144,455 | 643,612,572 | 65,330 | 87.4\% | 1,274,516,144 | 19,509 | 202,298 | 405,084,230 | 9,046,412,267 | 7,142,142,991 | 79.0\% | 80.3\% | 490,636,120 | 13,664,462 | 476,971,658 | 7,300.96 | 6.68\% |
| 120,001-160,000 | 80,828 | 14,906,062,477 | 201,602 | 178,441,744 | 864,277,424 | 73,938 | 91.5\% | 1,604,945,058 | 21,707 | 230,909 | 462,690,911 | 12,152,590,829 | 10,170,062,063 | 83.7\% | 81.5\% | 717,014,691 | 20,297,701 | 696,716,990 | 9,422.99 | 6.85\% |
| 160,001-200,000 | 38,966 | 8,839,503,069 | 241,827 | 119,707,071 | 509,753,270 | 36,553 | 93.8\% | 854,925,788 | 23,389 | 116,165 | 232,738,844 | 7,361,792,238 | 6,501,544,976 | 88.3\% | 83.3\% | 468,687,420 | 13,769,762 | 454,917,658 | 12,445.43 | 7.00\% |
| 200,001 or more | 75,487 | 51,048,287,565 | 708,935 | 2,040,785,419 | 2,583,912,266 | 72,007 | 95.4\% | 3,591,695,411 | 49,880 | 235,276 | 471,026,700 | 46,442,438,607 | 34,687,693,293 | 74.7\% | 91.0\% | 2,618,891,508 | 192,253,686 | 2,426,637,822 | 33,700.03 | 7.00\% |
| TOTAL | 37,7 | 202,161,929,0 | 207 | 9,631,766,934 | 17,25 | 972,2 | 56.0\% | 568, | 28 | 2,889,404 | ,465,742,613 | 160,520,561,184 | 83,598,767,490 | 52.1\% | 79.4\% | 36,5 | 1,946, | 4,6 | 5,980 | 6.73\% |


| TOTAL | 1,737,706 | 21,161,929,028 | 207,930 | 9,631,766,934 | 17,255,824,098 | 972,261 | 56.0\% | 27,551,568,066 | 28,338 | 2,889,404 | 6,465,742,613 | 160,520,561,184 | 83,598,767,490 | 52.1\% | 79.4\% | 6,136,564,269 | 321,946,931 | 5,814,617,338 | 5,980.51 | 6.73\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Level |  |  |  |  |  |  |  | B. BY | FEDERA | LADJUS | E | COME |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 22,241\| | (9,152,334,804) | (767,556) | 5,508,118,498 | 341,517,901 | 11,924 | 53.6\% | 649,319,736 | 54,455 | 31,325 | 73,762,800 | (4,708,816,743) | (1,175,133,655) | 25.0\% | 51.4\% | 2,413,3 | 460,463 | 1,952,866 | 163.7 | -0.02\% |
| 1-3,999 | 15,88 | 8,453,656 | 1,984 | 4,768,165 | 10,043,284 | 4,260 | 26.8\% | 56,669,493 | 13,303 | 9,854 | 24,495,906 | $(77,986,862)$ | $(76,622,746)$ | 98.3\% | -922.5\% | 106,03 | 3,415 | 102,62 | 4.09 | 1.21\% |
| 4,000- 9,999 | 38,939 | 64,636,572 | 7,228 | 10,105,803 | 33,027,472 | 8,942 | 23.0\% | 119,747,738 | 13,392 | 21,176 | 52,826,974 | $(130,859,809)$ | $(127,618,208)$ | 97.5\% | -202.5\% | 215,826 | 12,622 | 203,204 | 2.72 | 0.31\% |
| 10,000-14,999 | 52,493 | 145,524,219 | 12,622 | 8,416,770 | 52,828,136 | 11,529 | 22.0\% | 157,746,467 | 13,6 | 28,472 | 70,994,029 | $(127,627,643)$ | (124,724,241) | 97.7\% | -87.7\% | 36,11 | 61,415 | ,695 | 23.83 | 0.19\% |
| 15,000-19,999 | 61,796 | 236,557,310 | 25 | 9,162,684 | 5,350,928 | ,498 | 21.8\% | ,233,981 | 13,427 | 3 | 85,594,976 | $(96,459,891)$ | $(94,539,536)$ | 98.0\% | -40.8\% | 1,211,905 | ,226 | 909,679 | 67.39 | 0.38\% |
| 20,000-24,999 | 67,243 | 286 | 23 | 7,850,364 | 105,076,926 | 34 | 22.4\% | 210,109,769 | 13,976 | 39,533 | 8,79 | $(67,523,791)$ | $(67,149,401)$ | 99.4\% | -19.9\% | ,41,742 | 589,356 | 1,842,38 | 122.55 | 0.54\% |
| 25,000-29,999 | 67,669 | 440,137,361 | 27,534 | 10,586,290 | 4,670,718 | 15,985 | 23.6\% | 230,890,208 | 14,444 | 42,594 | 106,330,706 | $(21,167,981)$ | $(23,201,493)$ | 109.6 | -4.8\% | 20 | 869,568 | 3,442,252 | 215.34 | 0.78\% |
| 30,000-39,999 | 135,048 | 1,249,430,062 | 5,080 | 20,096,74 | ,108 | 35,617 | 26.4\% | 528,259,5 | 14,832 | 98,2 | 245,434,262 | 147,724,123 | 135,680,012 | 91.8\% | 11.8\% | ,810,02 | 2,733,79 | 5,076,23 | 423.29 | 1.21\% |
| 40,000-49,999 | 128,436 | 1,832,648,885 | ,116 | 19,517,078 | 440,923,658 | 40,621 | 31.6\% | 608,750,32 | 4,9 | 115,707 | 289,164,727 | 513,327,256 | 480,131,073 | 93.5\% | 28.0\% | 37,197,010 | 3,646,560 | 33,550,450 | 825.94 | 1.83\% |
| 50,000-59,999 | 128,836 | 2,737,952,641 | 55,191 | 26,431,141 | 569,132,701 | 49,609 | .5\% | 744,070,9 | 4,999 | 143,022 | 357,436,508 | 1,093,743,584 | 1,029,732,660 | 94.1 | 39.9\% | 71,529,563 | 5,181,673 | 66,347,890 | 1,3 | 2.42\% |
| 60,000-69,999 | 129,13 | 3,951,285,936 | 65,154 | 29,287,552 | 705,682,074 | 60,645 | 47.0\% | 909,008,037 | 14,989 | 176,524 | 441,557,297 | 1,924,326,080 | 1,821,096,334 | 94. | 48. | 123,457,748 | 7,730,757 | 115,726,991 | 1,908.2 | 2.93\% |
| 70,000-79,999 | 124,18 | 5,231,664,295 | 75,075 | 29,393,232 | 817,978,312 | 69,686 | 56.1\% | 1,040,786,618 | 14,935 | 204,251 | 510,809,341 | 2,891,483,256 | 2,734,153,685 | 94.6\% | 55.3\% | 184,107,627 | 10,112,059 | 173,995,568 | 2,496.85 | 3.33\% |
| 80,000-89,999 | 113,747 | 6,282,732,396 | 85,006 | 34,237,004 | 923,949,649 | 73,909 | 65.0\% | 1,108,402,782 | 14,997 | 218,200 | 545,793,952 | 3,738,823,017 | 3,535,977,999 | 94.6 | 59.5 | 238,104,28 | 11,994,410 | 226,109,876 | 3,059.30 | 3.60\% |
| 90,000-99,999 | 99,382 | 6,819,265,578 | 94,956 | 31,610,653 | 936,358,668 | 71,815 | 72.3\% | 1,099,912,161 | 15,316 | 213,631 | 534,238,470 | 4,280,366,931 | 4,036,183,934 | 94.3\% | 62.8\% | 272,503,087 | 12,944,504 | 259,558,583 | 3,614.27 | .81\% |
| 100,000-149,999 | 281,124 | 28,424,848,147 | 121,298 | 188,782,641 | 3,487,020,700 | 234,339 | 83.4\% | 3,992,225,876 | 17,036 | 706,397 | 1,414,603,841 | 19,719,780,371 | 18,312,261,304 | 92.9\% | 69.4\% | 1,248,916,057 | 34,166,877 | 1,214,749,180 | 5,183.73 | 4.27\% |
| 150,000-199,999 | 109,50 | 17,222,147,532 | 171,717 | 151,995,094 | 1,836,019,122 | 100,294 | 91.6\% | 2,090,866,502 | 20,847 | 308,784 | 618,507,509 | 12,828,749,494 | 11,463,037,006 | 89.4\% | 74.5\% | 806,304,608 | 22,173,668 | 784,130,940 | 7,818.32 | 4.55\% |
| 200,000-499,999 | 120,887 | 33,206,461,32 | 288,923 | 538,369,648 | 2,960,002,566 | 114,932 | 95.1\% | 3,459,969,440 | 0,104 | 366,674 | 733,996,069 | 26,590,862,885 | 21,192,069,846 | 79.7\% | 80.1\% | 1,550,785,101 | 57,834,503 | 1,492,950,598 | 12,989.86 | 4.50\% |
| 500,000-999,999 | 24,559 | 16,165,971,424 | 682,051 | 448,801,198 | 1,068,225,644 | 23,702 | 96.5\% | 1,397,861,427 | 58,977 | 78,937 | 157,987,500 | 13,990,698,051 | 8,257,292,121 | 59.0\% | 86.5\% | 625,689,145 | 38,651,451 | 587,037,694 | 24,767.43 | 3.63\% |
| 1,000,000 or more | 16,593 | 86,955,939,220 | 5,462,056 | 2,554,236,375 | 2,409,906,723 | 15,920 | 95.9\% | 8,965,737,017 | 563,174 | 51,632 | 103,413,000 | 78,031,118,855 | 12,290,140,796 | 15.8\% | 89.7\% | 949,133,242 | 112,477,609 | 836,655,633 | 52,553.75 | 0.96 |
| TOTAL | 1,737,706 | 202,161,929,028 | 207,930 | 9,631,766,934 | 17,255,824,098 | 972,261 | 56.0\% | 27,551,568,066 | 28,338 | 2,889,404 | 6,465,742,613 | 160,520,561,184 | 83,598,767,490 | 52.1\% | 79.4\% | 6,136,564,269 | 321,946,931 | 5,814,617,33 | 5,980.51 | 2.88\% |

Source: 2013 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 D-400 and D-400TC forms processed within the DOR dynamic integrated
tax system during 2014; 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 $\mathbf{1 0 0 \%}$ 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 $\$ 1,153,541$ 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.
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.
Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes.

+ 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<=\$100,000: \$2,500; MFJ/QW filing status with FAGI>\$100,000: \$2,000.

