

TABLE 7. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS

Income Level	Number of Returns Filed Resident [Combined Filing Statuses]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [\$]	NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate* [%]																				
					Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]																											
	Number of Returns Filed	Deduction Amount [\$]					Number of Returns Filed	Deduction Amount [\$]																															
	Tax Liability	No Tax Liability																																					
NCTI Level																				A. BY SIZE OF NC TAXABLE INCOME																			
No Taxable Income	-	751,998	8,853,184,113	11,773	1,168,765,668	8,750,917,646	571,258	2,408,615,711	180,740	3,697,094,502	1,399,709	3,449,751,807	(8,284,429,886)	-93.6%	-	-	-	-	-	-																			
\$ 1 - 2,000	120,808	73,888	2,334,617,759	11,991	23,660,494	519,243,659	174,391	648,195,118	20,305	289,673,751	285,277	710,051,320	191,114,405	8.2%	11,474,526	4,791,802	6,682,724	34.32	3.50%																				
2,001 - 4,000	120,569	56,916	2,631,197,617	14,825	15,252,239	481,063,957	157,721	611,656,197	19,764	288,561,737	294,748	734,850,226	530,317,739	20.2%	31,870,655	12,502,834	19,367,821	109.12	3.65%																				
4,001 - 6,000	131,306	32,951	2,859,341,173	17,408	9,645,343	459,664,355	144,407	572,128,372	19,850	288,304,508	293,029	729,906,614	818,982,667	28.6%	49,228,482	17,556,033	31,672,449	192.82	3.87%																				
6,001 - 10,000	268,356	23,106	6,201,246,416	21,276	17,032,669	902,811,786	251,265	1,020,478,074	40,197	587,580,908	577,766	1,388,977,491	2,318,430,826	37.4%	139,262,625	38,711,988	100,550,637	344.99	4.34%																				
10,001 - 10,625	40,452	1,035	998,338,051	24,064	3,036,401	132,601,848	35,267	144,841,945	6,220	91,809,542	81,903	204,258,857	427,862,260	42.9%	25,695,500	5,771,610	19,923,890	480.24	4.66%																				
10,626 - 12,750	134,606	2,204	3,524,635,842	25,763	9,813,469	458,079,195	114,512	474,163,179	22,298	323,105,554	273,984	681,889,399	1,597,211,984	45.3%	95,936,495	18,981,425	76,955,070	562.50	4.82%																				
12,751 - 15,000	135,432	1,238	3,863,998,650	28,272	11,343,273	481,787,121	112,305	468,628,431	24,365	343,522,263	275,871	686,946,788	1,894,457,320	49.0%	114,497,676	18,417,075	96,080,601	703.01	5.07%																				
15,001 - 17,000	113,511	683	3,527,933,585	30,894	8,284,377	438,914,117	91,740	384,851,152	22,454	313,727,843	230,012	572,818,501	1,825,906,349	51.8%	111,383,626	14,788,328	96,595,298	845.89	5.29%																				
17,001 - 20,000	157,074	570	5,324,626,133	33,776	12,234,888	643,266,698	122,825	519,727,601	34,819	475,601,261	315,681	785,582,075	2,912,683,386	54.7%	179,708,494	19,240,180	160,468,314	1,017.92	5.51%																				
20,001 - 21,250	60,730	221	2,219,221,055	36,410	6,223,626	271,258,925	45,978	195,613,376	14,973	201,792,604	120,607	299,763,318	1,257,016,458	56.6%	78,271,636	6,872,532	71,399,104	1,171.42	5.68%																				
21,251 - 25,000	167,925	516	6,603,955,553	39,206	19,243,902	785,138,210	122,877	523,426,880	45,564	605,742,747	330,441	820,571,108	3,888,320,510	58.9%	244,947,950	17,633,271	227,314,679	1,349.52	5.85%																				
25,001 - 30,000	190,487	455	8,460,124,733	44,307	31,959,834	974,847,650	129,446	558,310,282	61,496	804,753,949	370,457	918,484,854	5,235,687,832	61.9%	335,415,953	18,331,113	317,084,840	1,660.63	6.06%																				
30,001 - 40,000	289,196	682	15,497,972,794	53,464	32,674,943	1,679,921,916	171,890	781,696,582	117,988	1,553,354,515	676,943	1,451,004,076	10,064,670,648	64.9%	655,736,097	30,312,476	625,423,621	2,157.54	6.21%																				
40,001 - 50,000	211,912	469	13,919,318,296	65,539	50,867,431	1,341,490,085	105,925	519,849,089	106,456	1,458,688,828	469,633	1,145,910,833	9,504,246,893	68.3%	627,597,145	27,457,937	600,139,208	2,825.77	6.31%																				
50,001 - 60,000	160,251	318	12,392,611,356	77,179	34,762,276	1,038,475,254	66,588	347,778,693	93,981	1,322,915,789	384,428	921,179,183	8,797,024,713	71.0%	586,002,907	24,309,300	561,693,607	3,498.14	6.39%																				
60,001 - 75,000	173,274	290	15,809,416,322	91,087	40,711,484	1,192,760,459	55,799	300,819,334	117,765	1,710,477,191	438,030	1,022,423,799	11,623,647,023	73.5%	782,294,923	29,735,485	752,559,438	4,335.92	6.47%																				
75,001 - 80,000	43,189	64	4,451,760,353	102,924	12,768,182	317,625,439	11,003	60,172,643	32,250	488,961,809	112,125	247,555,442	3,350,213,202	75.3%	227,089,059	7,297,165	219,791,894	5,081.54	6.56%																				
80,001 - 100,000	127,903	198	14,856,531,765	115,975	44,525,943	985,374,626	24,049	133,159,628	104,052	1,644,662,038	347,274	706,663,090	11,431,198,326	76.9%	779,244,617	21,894,628	757,349,989	5,912.13	6.63%																				
100,001 - 120,000	77,254	139	10,715,810,067	138,460	34,692,733	661,068,769	10,443	58,460,015	66,950	1,150,716,507	217,027	432,844,855	8,447,412,654	78.8%	584,227,889	16,751,271	567,476,618	7,332.40	6.72%																				
120,001 - 160,000	80,006	139	13,677,752,145	170,663	61,408,361	826,847,622	7,873	44,083,453	72,272	1,407,795,287	229,557	458,000,486	11,002,433,658	80.4%	779,213,781	22,918,554	756,295,227	9,436.59	6.87%																				
160,001 - 200,000	37,376	92	8,131,519,179	217,026	49,222,795	488,950,878	2,768	15,501,713	34,700	795,860,007	110,264	220,106,498	6,660,322,878	81.9%	481,653,027	15,109,563	466,543,464	12,451.78	7.00%																				
200,001 or more	74,082	276	45,759,898,121	615,400	1,118,691,527	2,259,109,984	3,735	20,963,886	70,623	3,355,776,372	225,945	451,491,149	40,791,248,257	89.1%	3,092,843,825	278,021,859	2,814,821,966	37,855.00	6.90%																				
TOTAL	2,915,699	948,448	212,615,011,078	55,022	2,816,821,858	26,091,220,199	2,534,065	10,813,121,354	1,330,082	23,200,479,512	8,060,711	19,041,031,769	136,285,980,101	64.1%	10,013,596,888	667,406,429	9,346,190,459	2,418.69	6.46%																				
FAGI Level																				B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																			
Non-Positive AGI	428	53,293	(3,345,771,783)	(62,281)	1,267,739,375	297,049,011	37,856	126,638,028	15,865	325,789,980	81,152	173,265,114	(3,000,774,541)	89.7%	2,998,777	190,813	2,807,964	52.27	-0.08%																				
\$ 1 - 3,999	31,808	166,361	434,256,546	2,191	9,711,103	94,580,621	187,311	549,349,629	10,858	135,137,029	145,424	362,703,554	(697,803,183)	-160.7%	1,414,396	54,384	1,360,012	6.86	0.31%																				
4,000 - 9,999	173,205	208,511	2,729,542,340	7,151	14,376,003	471,404,074	358,756	1,302,233,019	22,960	277,156,170	484,884	1,212,058,218	(518,933,138)	-19.0%	30,204,639	2,151,567	28,053,072	73.49	1.03%																				
10,000 - 14,999	179,091	175,990	4,444,527,079	12,517	12,365,772	719,469,836	325,311	1,296,387,669	29,770	372,980,715	637,244	1,590,347,465	477,707,165	10.7%	73,747,398	13,238,324	60,509,074	170.41	1.36%																				
15,000 - 19,999	213,235	118,799	5,783,670,927	17,419	14,242,255	771,967,335	298,275	1,236,708,917	33,759	433,762,626	669,173	1,670,186,504	1,685,287,800	29.1%	133,251,832	30,783,665	102,468,167	308.61	1.77%																				
20,000 - 24,999	231,941	59,608	6,544,366,791	22,447	12,684,453	732,967,303	252,923	1,070,580,283	38,626	500,627,835	631,566	1,525,143,472	2,727,732,352	41.7%	189,373,562	36,784,290	152,589,272	523.37	2.33%																				
25,000 - 29,999	224,861	34,780	7,127,758,193	27,452	11,358,160	774,011,052	213,351	915,321,116	46,290	590,434,524	548,275	1,368,666,689	3,490,682,971	49.0%	234,762,002	34,089,645	200,672,357	772.88	2.82%																				
30,000 - 39,999	368,063	41,321	14,194,522,735	34,673	25,315,253	1,651,183,857	299,634	1,332,581,313	109,750	1,372,731,725	858,875	2,142,261,342	7,721,079,751	54.4%	517,055,606	47,218,621	469,836,985	1,147.67	3.31%																				
40,000 - 49,999	265,280	26,123	13,041,621,309	44,755	28,086,083	1,782,434,587	176,874	847,530,044	114,529	1,477,762,842	611,558	1,525,449,986	7,436,529,933	57.0%	500,192,942	29,406,922	470,786,020	1,615.58	3.61%																				
50,000 - 59,999	208,846	19,261	12,503,588,007	54,815	29,710,520	1,906,764,635	118,762	613,319,854	109,345	1,497,235,846	500,160	1,241,257,604	7,274,720,588	58.2%	490,106,524	24,684,375	465,422,149	2,040.37	3.72%																				
60,000 - 69,999	173,643	13,669	12,147,243,489	64,850	29,658,681	1,913,860,651	84,594	464,950,490	102,718	1,485,968,893	437,694	1,062,274,017	7,249,848,119	59.7%	488,353,035	23,191,495	465,161,540	2,483.35	3.83%																				
70,000 - 79,999	147,251	9,324	11,720,068,561	74,853	28,827,793	1,822,403,063	59,353	338,568,878	97,222	1,451,492,478	384,843	940,692,141	7,195,739,794	61.4%	485,496,189	22,203,166	463,293,023	2,958.92	3.95%																				
80,000 - 89,999	123,222	6,984	11,047,938,238	84,850	27,861,722	1,724,348,100	39,702	232,485,359	90,504	1,395,823,925	421,875	809,831,351	6,913,311,225	62.6%	468,485,449	20,350,640	448,134,809	3,441.74	4.06%																				
90,000 - 99,999	101,529	4,720	10,074,799,462	94,823	30,083,093	1,524,204,850	26,032	154,894,402	80,217	1,270,275,201	278,921	682,713,883	6,472,794,219	64.2%	439,716,129	18,974,761	420,741,368	3,959.96	4.18%																				
100,000 - 149,999	266,																																						