

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2005 Income Tax Returns  
Tax Filing Date April 15, 2006

Office of Revenue and Economic Analysis  
Fall 2007

**New Jersey Statistics of Income  
2005 Income Tax Returns**

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**State of New Jersey  
Department of the Treasury**

**NEW JERSEY STATISTICS OF INCOME  
2005 Income Tax Returns: Tax Filing Date April 15, 2006**

**INTRODUCTION**

This report contains individual gross income tax data for Tax Year 2005, complete through February, 2007. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2005, which contains records of the tax transactions in almost 4.29 Million individual gross income tax accounts.

The report includes data on resident and non-resident taxpayers. For Tax Year 2005 the total number of individual tax returns increased by 244,000 or 6.0%. Total gross income increased \$54.8 Billion, or 15.0%, from \$364.3 Billion to \$419.1 Billion. Total tax liability increased \$1.06 Billion, or 12.9% from \$8.171 Billion to \$9.227 Billion.

In tax year 2005 the minimum filing threshold for married filing jointly, household heads and surviving spouses was \$20,000. It was \$10,000 for married filing separately and single filers. The amount of retirement income that can be excluded from gross income was \$20,000 for joint filers, \$10,000 for married filing separately filers, and \$15,000 for individual filers.

The Property Tax Deduction/Credit program allowed eligible homeowners and tenants to deduct 100% of their property tax up to a limit of \$10,000 (minimum benefit \$50.00). For tenants 18% of rent due and paid during the year is deemed to be property taxes paid. For tax year 2005, this program resulted in a tax decrease of \$436.9 Million, up \$38.1 Million or 9.6% from Tax Year 2004.

An Earned Income Tax Credit based on a percentage of the Federal credit went into effect in Tax Year 2000 for taxpayers with an eligible dependent and gross income under \$20,000. For Tax Year 2005, it was 20% of the Federal credit. Over 201,300 households claimed the credit for a total of \$110.9 million.

**Full Year Resident Filers**

In order to provide consistency across years for the maximum amount of data, most of the information in this report deals with tax returns filed by those who were residents of New Jersey for all of 2005. The number of these taxpayers increased by 222,136 (6.2%), from 2004 levels.

Both income and tax liability are highly concentrated. In Tax Year 2005, 81.4% of the tax payment came from 17.9% of the returns that reported at least \$100,000 in gross income. These returns accounted for 61.4% percent of all income reported. The 1% of taxpayers in the highest bracket with incomes over \$500,000 reported 20.9% of the income and paid 40.1% of the total tax. This

group of 39,692 taxpayers (2005) had the strongest growth in filers (13.4%) and reported income (21.9%).

Total gross income increased by 9.5% to \$270.9 Billion, while total tax liability increased by 14.0% to \$8.1 Billion. Total taxes paid by taxpayers with incomes under \$100,000 increased by 2.7%. Total taxes paid by taxpayers with incomes between \$100,000 and \$500,000 increased by 11.2%. Total taxes paid by taxpayers reporting at least \$500,000 increased by 23.4%.

Wage income increased by 6.6% between 2004 and 2005. Net profits from business and distributive shares of partnership income increased by 7.0% and 27.6%, respectively. Income from Subchapter-S Corporations increased 13.7% and net capital gains income grew 25.5%. Interest income increased by 31.4% and dividend income increased by 16.6%.

This report is divided into 3 sections. Section 1 concerns itself with overall summary information. Section 2 is divided into 6 chapters that contain summary tables as well as tables of detailed aggregate statistics by size of income on full-year resident income tax returns for the entire state. Chapter 5 breaks out the data by county. The state wide totals are slightly higher than those in chapters 1-4 because the data includes some returns that were not available when these earlier chapters were analyzed. Data from non-resident returns are presented in Chapter 6. Section 3 (Appendix) provides an explanation of the terms used in the tables, explains the filing requirements, and details the sources and limitations of the data. Internet links to the 2005 tax forms and instruction packets on the Division of Taxation website are included.

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table A. Full Year Resident Gross Income Tax Summary**

| Item                                | Taxable Returns |                  | Non-taxable Returns |                  | All Returns    |                  | Percent of Total Income |                 |        |
|-------------------------------------|-----------------|------------------|---------------------|------------------|----------------|------------------|-------------------------|-----------------|--------|
|                                     | Number<br>000s  | Amount<br>\$000s | Number<br>000s      | Amount<br>\$000s | Number<br>000s | Amount<br>\$000s | Taxable                 | Non-<br>taxable | Total  |
| <b>Gross Income:</b>                |                 |                  |                     |                  |                |                  |                         |                 |        |
| Employee Compensation               | 2,519.6         | 190,115,320      | 733.1               | 10,498,124       | 3,252.7        | 200,613,443      | 70.0%                   | 3.9%            | 73.8%  |
| Interest                            | 1,584.7         | 3,607,294        | 423.9               | 604,416          | 2,008.6        | 4,211,710        | 1.3%                    | 0.2%            | 1.5%   |
| Dividends                           | 943.8           | 4,705,845        | 248.2               | 448,070          | 1,192.0        | 5,153,915        | 1.7%                    | 0.2%            | 1.9%   |
| Other                               | 1,125.2         | 59,865,305       | 318.2               | 1,921,529        | 1,443.3        | 61,786,834       | 22.0%                   | 0.7%            | 22.7%  |
| <b>Total Income</b>                 | 2,744.5         | 258,293,763      | 1,041.7             | 13,472,139       | 3,786.2        | 271,765,902      | 95.0%                   | 5.0%            | 100.0% |
| Other Retirement Exclusion          | 22.5            | 217,899          | 153.3               | 1,336,609        | 175.8          | 1,554,508        | 0.1%                    | 0.5%            | 0.6%   |
| Excess Retirement Exclusion         | 0.0             | 0                | 77.3                | 639,014          | 77.3           | 639,014          | 0.0%                    | 0.2%            | 0.2%   |
| Gross Income                        | 2,744.5         | 258,075,864      | 1,075.9             | 12,774,544       | 3,820.4        | 270,850,408      | 95.0%                   | 4.7%            | 99.7%  |
| <b>Exemptions:</b>                  | 2,744.5         | 7,775,093        | 1,075.9             | 2,412,923        | 3,820.4        | 10,188,016       | 2.9%                    | 0.9%            | 3.7%   |
| Regular                             | 2,744.5         | 4,021,009        | 1,075.9             | 1,291,551        | 3,820.4        | 5,312,560        | 1.5%                    | 0.5%            | 2.0%   |
| Aged                                | 268.3           | 360,081          | 262.8               | 354,705          | 531.0          | 714,786          | 0.1%                    | 0.1%            | 0.3%   |
| Blind or Disabled                   | 43.4            | 44,238           | 43.0                | 45,465           | 86.4           | 89,703           | 0.0%                    | 0.0%            | 0.0%   |
| Dependent Children                  | 1,092.1         | 2,933,883        | 271.5               | 648,423          | 1,363.6        | 3,582,306        | 1.1%                    | 0.2%            | 1.3%   |
| Other Dependents                    | 120.9           | 227,694          | 32.1                | 58,506           | 153.0          | 286,200          | 0.1%                    | 0.0%            | 0.1%   |
| Dependent College Student           | 158.6           | 188,188          | 12.5                | 14,273           | 171.1          | 202,461          | 0.1%                    | 0.0%            | 0.1%   |
| <b>Deductions:</b>                  | 986.0           | 4,805,594        | 123.5               | 1,005,815        | 1,109.5        | 5,811,409        | 1.8%                    | 0.4%            | 2.1%   |
| Unreimbursed Medical Expenses       | 971.5           | 4,387,054        | 122.8               | 987,061          | 1,094.3        | 5,374,115        | 1.6%                    | 0.4%            | 2.0%   |
| Alimony Paid                        | 22.3            | 406,190          | 1.3                 | 17,945           | 23.7           | 424,134          | 0.1%                    | 0.0%            | 0.2%   |
| Qualified Conservation Contribution | 1.1             | 10,220           | 0.1                 | 481              | 1.2            | 10,701           | 0.0%                    | 0.0%            | 0.0%   |
| Health Enterprise Zone              | 0.1             | 2,130            | 0.1                 | 328              | 0.1            | 2,459            | 0.0%                    | 0.0%            | 0.0%   |
| Excess Exemptions and<br>Deductions | 26.4            | 188,991          | 389.1               | 1,661,210        | 415.5          | 1,850,201        | 0.1%                    | 0.6%            | 0.7%   |
| Taxable Income                      | 2,744.5         | 245,495,177      | 822.5               | 10,287,323       | 3,567.0        | 255,782,499      | 90.3%                   | 3.8%            | 94.1%  |
| Property Tax Deduction              | 1,521.2         | 8,727,078        | 6.5                 | 45,069           | 1,527.7        | 8,772,147        | 3.2%                    | 0.0%            | 3.2%   |
| <b>New Jersey Taxable Income</b>    | 2,744.5         | 236,768,099      | 817.6               | 10,251,379       | 3,562.1        | 247,019,477      | 87.1%                   | 3.8%            | 90.9%  |
| Tax Before Credits                  | 2,744.5         | 9,984,423        | 817.6               | 249,253          | 3,562.1        | 10,233,676       | 3.7%                    | 0.1%            | 3.8%   |
| Other Credits                       | 317.3           | 1,866,114        | 80.7                | 187,733          | 398.1          | 2,053,847        | 0.7%                    | 0.1%            | 0.8%   |
| Net Variance                        | 2,736.7         | (2)              | 780.8               | 0                | 3,517.5        | (1)              | 0.0%                    | 0.0%            | 0.0%   |
| Property Tax Credit                 | 525.8           | 26,116           | 84.9                | 4,203            | 610.7          | 30,318           | 0.0%                    | 0.0%            | 0.0%   |
| Earned Income Credit                | 0.0             | 0                | 198.4               | 110,913          | 198.4          | 110,913          | 0.0%                    | 0.0%            | 0.0%   |
| <b>Net Charged Tax</b>              | 2,744.5         | 8,092,191        | 0.0                 | 0                | 2,744.5        | 8,092,191        | 3.0%                    | 0.0%            | 3.0%   |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table B. Full Year Taxable Returns Summary**

| NJ Taxable Income     | Number of<br>Returns<br>000s | Gross<br>Income<br>\$000s | Net Charged<br>Tax<br>\$000s | Percent Distribution |                 |                    | Effective<br>Tax<br>Rate |
|-----------------------|------------------------------|---------------------------|------------------------------|----------------------|-----------------|--------------------|--------------------------|
|                       |                              |                           |                              | Number of<br>Returns | Gross<br>Income | Net Charged<br>Tax |                          |
| at most 10,000        | 89.9                         | 1,443,699                 | 8,128                        | 3.3%                 | 0.6%            | 0.1%               | 0.6%                     |
| 10,000 < 20,000       | 369.0                        | 7,328,050                 | 71,863                       | 13.4%                | 2.8%            | 0.9%               | 1.0%                     |
| 20,000 < 30,000       | 392.4                        | 11,683,454                | 132,569                      | 14.3%                | 4.5%            | 1.6%               | 1.1%                     |
| 30,000 < 35,000       | 172.2                        | 6,503,019                 | 80,272                       | 6.3%                 | 2.5%            | 1.0%               | 1.2%                     |
| 35,000 < 40,000       | 159.6                        | 6,882,296                 | 91,475                       | 5.8%                 | 2.7%            | 1.1%               | 1.3%                     |
| 40,000 < 50,000       | 268.9                        | 13,740,979                | 212,714                      | 9.8%                 | 5.3%            | 2.6%               | 1.5%                     |
| 50,000 < 60,000       | 205.2                        | 12,746,022                | 222,063                      | 7.5%                 | 4.9%            | 2.7%               | 1.7%                     |
| 60,000 < 70,000       | 165.9                        | 12,110,035                | 223,440                      | 6.0%                 | 4.7%            | 2.8%               | 1.8%                     |
| 70,000 < 75,000       | 72.6                         | 5,890,729                 | 112,235                      | 2.6%                 | 2.3%            | 1.4%               | 1.9%                     |
| 75,000 < 80,000       | 66.5                         | 5,756,287                 | 112,353                      | 2.4%                 | 2.2%            | 1.4%               | 2.0%                     |
| 80,000 < 90,000       | 117.8                        | 11,142,292                | 233,616                      | 4.3%                 | 4.3%            | 2.9%               | 2.1%                     |
| 90,000 < 100,000      | 101.1                        | 10,628,066                | 245,612                      | 3.7%                 | 4.1%            | 3.0%               | 2.3%                     |
| 100,000 < 150,000     | 288.9                        | 38,209,365                | 1,034,425                    | 10.5%                | 14.8%           | 12.8%              | 2.7%                     |
| 150,000 < 200,000     | 112.5                        | 20,699,474                | 663,921                      | 4.1%                 | 8.0%            | 8.2%               | 3.2%                     |
| 200,000 < 250,000     | 51.2                         | 12,076,739                | 428,387                      | 1.9%                 | 4.7%            | 5.3%               | 3.5%                     |
| 250,000 < 500,000     | 73.3                         | 25,800,492                | 1,013,562                    | 2.7%                 | 10.0%           | 12.5%              | 3.9%                     |
| 500,000 < 1,000,000   | 24.3                         | 16,929,101                | 802,729                      | 0.9%                 | 6.6%            | 9.9%               | 4.7%                     |
| 1,000,000 < 3,000,000 | 10.6                         | 16,923,217                | 956,340                      | 0.4%                 | 6.6%            | 11.8%              | 5.7%                     |
| at least 3,000,000    | 2.7                          | 21,582,550                | 1,446,488                    | 0.1%                 | 8.4%            | 17.9%              | 6.7%                     |
| Totals                | 2,744.5                      | 258,075,864               | 8,092,191                    | 100.0%               | 100.0%          | 100.0%             | 3.1%                     |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table C. Summary by Return Type**

| Item                                      | Full-year<br>Resident | Part-year<br>Resident | Non-<br>Resident     | Fiduciary          | All<br>Returns       |
|-------------------------------------------|-----------------------|-----------------------|----------------------|--------------------|----------------------|
| Returns                                   | 3,820                 | 100                   | 305                  | 68                 | 4,293                |
| <b>Gross Income: (\$000s)</b>             |                       |                       |                      |                    |                      |
| Employee Compensation                     | 200,613,443           | 3,762,940             |                      |                    | 204,376,383          |
| Interest                                  | 4,211,710             | 55,242                |                      | 525,599            | 4,792,551            |
| Dividends                                 | 5,153,915             | 59,856                |                      | 1,388,615          | 6,602,387            |
| Other                                     | 61,786,834            | 928,676               |                      | 7,769,833          | 70,485,343           |
| <b>Total Income (\$000s)</b>              | <b>\$271,765,902</b>  | <b>\$4,806,715</b>    | <b>\$133,802,247</b> | <b>\$7,132,271</b> | <b>\$417,507,135</b> |
| Other Retirement Exclusion                | 1,554,508             | 11,134                | 34,011               |                    | 1,599,654            |
| Excess Retirement Exclusion               | 639,014               | 3,469                 | 8,063                |                    | 650,547              |
| Fiduciary Commissions                     |                       |                       |                      | 3,193,278          | 3,193,278            |
| Gross Income                              | 270,850,408           | 4,799,050             | 133,776,299          | 9,684,047          | 419,109,805          |
| <b>Exemptions: (\$000s)</b>               | <b>\$10,188,016</b>   | <b>\$116,825</b>      | <b>\$843,840</b>     |                    | <b>\$11,148,681</b>  |
| Regular                                   | 5,312,560             | 70,132                | 452,316              | 64,964             | 5,899,972            |
| Aged                                      | 714,786               | 4,607                 | 36,557               |                    | 755,950              |
| Blind or Disabled                         | 89,703                | 623                   | 1,800                |                    | 92,125               |
| Dependent Children                        | 3,582,306             | 37,578                | 321,365              |                    | 3,941,250            |
| Other Dependents                          | 286,200               | 2,668                 | 22,881               |                    | 311,748              |
| Dependent College Student                 | 202,461               | 37,578                | 8,921                |                    | 248,960              |
| <b>Deductions: (\$000s)</b>               | <b>\$5,811,409</b>    | <b>\$61,392</b>       | <b>\$466,418</b>     |                    | <b>\$6,339,220</b>   |
| Unreimbursed Medical Expenses             | 5,374,115             | 55,001                | 348,103              |                    | 5,777,220            |
| Alimony Paid                              | 424,134               | 6,303                 | 96,266               |                    | 526,703              |
| Qualified Conservation Contribution       | 10,701                | 55                    | 5,101                |                    | 15,858               |
| Health Enterprise Zone                    | 2,459                 | 33                    | 215                  |                    | 2,706                |
| Income Commissions                        |                       |                       |                      | 23,295             | 23,295               |
| Excess Exemptions and<br>Deductions       | 1,850,201             | 29,696                | 77,094               | 42,626             | 1,999,617            |
| Taxable Income                            | 255,782,499           | 4,637,477             | 132,475,309          | 7,076,946          | 399,972,231          |
| Property Tax Deduction                    | 8,772,147             | 72,014                |                      |                    | 8,844,161            |
| <b>New Jersey Taxable Income (\$000s)</b> | <b>\$247,019,477</b>  | <b>\$4,565,593</b>    | <b>\$132,475,309</b> | <b>\$7,076,946</b> | <b>\$391,137,326</b> |
| Tax Before Credits                        | 10,233,676            | 177,473               | 875,473              | 136,046            | 11,422,667           |
| Other Credits                             | 2,053,847             | 47,249                |                      |                    | 2,101,096            |
| Net Variance                              | (1)                   | 0                     | (0)                  | 8                  | 7                    |
| Charged Tax                               | 8,119,065             | 127,996               | 871,091              | 136,046            | 9,254,199            |
| Property Tax Credit                       | 30,318                | 417                   |                      |                    | 30,735               |
| Earned Income Credit                      | 110,913               | 922                   |                      |                    | 111,835              |
| Excess UI and DI                          | 20,899                | 127                   | 465                  |                    | 21,491               |
| Credits - Estates and Trusts              |                       |                       |                      | 5,308              | 5,308                |
| Taxes Paid by Partnerships                |                       |                       | 137,225              | 12,001             | 149,227              |
| <b>Net Charged Tax (\$000s)</b>           | <b>\$8,092,191</b>    | <b>\$127,708</b>      | <b>\$871,091</b>     | <b>\$136,046</b>   | <b>\$9,227,037</b>   |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table D Tax Payment Analysis Summary- All Returns (\$000s)**

| Item                           | Full-year<br>Resident | Part-year<br>Resident | Non-<br>Resident | Fiduciary | All<br>Returns |
|--------------------------------|-----------------------|-----------------------|------------------|-----------|----------------|
| Withholdings                   | 5,710,314             | 112,439               | 510,775          |           | 6,333,527      |
| Estimated Payments and Credits | 2,625,158             | 44,632                | 384,203          | 83,142    | 3,137,135      |
| Taxes Paid by Partnerships     |                       |                       | 137,225          | 12,001    | 149,227        |
| Other Payments to Date         | 1,077,567             | 23,287                | 119,579          | 49,515    | 1,269,948      |
| Gross Receivable               | 160,270               | 3,726                 | 38,394           | 47,265    | 249,654        |
| Excess UI and DI               | 20,899                | 991                   | 465              |           | 22,355         |
| Property Tax Credit            | 30,318                | 417                   |                  |           | 30,735         |
| Earned Income Credit           | 110,913               | 922                   |                  |           | 111,835        |
| Gross Collections              | 9,735,439             | 185,548               | 1,190,641        | 191,924   | 11,303,552     |
| Refunds                        | 1,201,687             | 46,747                | 193,800          | 15,473    | 1,457,707      |
| Credits Approved               | 383,263               | 2,435                 | 71,408           | 19,741    | 476,847        |
| Accounts Payable               | 43,363                | 8,596                 | 70,308           | 16,773    | 139,039        |
| Gross Outflows                 | 1,628,313             | 57,777                | 335,516          | 51,986    | 2,073,593      |
| Net Charged Tax                | 8,092,191             | 127,708               | 871,091          | 136,046   | 9,227,037      |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table E Full Year Resident Gross Income Tax Summary 2001 - 2005**  
Current Dollars (\$000)

| Item                                   | 2001               | 2002               | 2003               | 2004               | 2005               | %<br>change<br>'04-'05 |
|----------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| <b>Gross Income</b>                    | <b>226,322,098</b> | <b>220,139,521</b> | <b>226,368,253</b> | <b>247,344,912</b> | <b>270,850,408</b> | <b>9.5%</b>            |
| Employee Compensation                  | 175,071,425        | 174,455,011        | 178,693,200        | 188,114,569        | 200,613,443        | 6.6%                   |
| Interest                               | 5,504,769          | 4,076,863          | 3,421,203          | 3,204,937          | 4,211,710          | 31.4%                  |
| Dividends                              | 4,189,704          | 3,976,186          | 3,595,598          | 4,418,608          | 5,153,915          | 16.6%                  |
| Other Income                           | 42,488,911         | 38,578,710         | 41,585,883         | 52,452,197         | 61,786,834         | 17.8%                  |
| S-Corporation Income                   | 7,008,523          | 6,078,879          | 6,137,138          | 8,178,862          | 9,296,690          | 13.7%                  |
| Net Profits                            | 8,195,771          | 8,369,407          | 8,824,644          | 9,751,241          | 10,437,399         | 7.0%                   |
| Net Capital Gains                      | 7,516,128          | 5,651,915          | 7,244,347          | 10,627,750         | 13,334,367         | 25.5%                  |
| Pensions and Annuities                 | 7,733,246          | 7,468,851          | 7,438,145          | 8,137,604          | 9,606,990          | 18.1%                  |
| Partnership Shares                     | 8,117,718          | 7,236,448          | 8,254,099          | 11,471,236         | 14,633,183         | 27.6%                  |
| Misc. Income                           | 2,142,981          | 1,973,524          | 3,687,510          | 2,230,582          | 4,478,205          | 100.8%                 |
| Net Other Retirement Income Exclusion  | 1,158,306          | 1,184,402          | 927,630            | 845,400            | 915,494            | 8.3%                   |
| <b>Exemptions</b>                      | <b>9,480,645</b>   | <b>9,698,690</b>   | <b>9,772,405</b>   | <b>9,795,008</b>   | <b>10,188,016</b>  | <b>4.0%</b>            |
| Regular                                | 4,949,206          | 5,025,635          | 5,040,314          | 5,054,714          | 5,312,560          | 5.1%                   |
| Aged                                   | 703,532            | 693,942            | 667,538            | 651,110            | 714,786            | 9.8%                   |
| Blind or Disabled                      | 77,537             | 78,508             | 78,573             | 79,158             | 89,703             | 13.3%                  |
| Dependent Children                     | 3,332,376          | 3,449,595          | 3,525,180          | 3,529,862          | 3,582,306          | 1.5%                   |
| Other Dependents                       | 244,194            | 268,227            | 266,888            | 281,736            | 286,200            | 1.6%                   |
| Dependent College Student              | 173,800            | 182,783            | 193,912            | 198,428            | 202,461            | 2.0%                   |
| <b>Deductions</b>                      | <b>3,879,256</b>   | <b>4,001,641</b>   | <b>4,351,053</b>   | <b>4,822,962</b>   | <b>5,811,409</b>   | <b>20.5%</b>           |
| Unreimbursed Medical Expenses          | 3,324,540          | 3,639,511          | 3,970,071          | 4,425,161          | 5,374,115          | 21.4%                  |
| Alimony, Separate Maintenance Payments | 347,479            | 340,709            | 356,587            | 389,282            | 424,134            | 9.0%                   |
| Qualified Conservation Contribution    | 207,237            | 21,422             | 24,395             | 8,519              | 10,701             | 25.6%                  |
| Health Enterprise Zone                 |                    |                    |                    |                    | 2,459              |                        |
| Excess Exemptions and Deductions       | 1,350,589          | 1,288,685          | 1,299,197          | 1,261,854          | 1,850,201          | 46.6%                  |
| <b>Taxable Income</b>                  | <b>213,539,962</b> | <b>207,021,729</b> | <b>212,826,825</b> | <b>233,240,878</b> | <b>255,782,499</b> | <b>9.7%</b>            |
| Property Tax Deductions                | 6,449,990          | 6,891,091          | 7,444,136          | 8,053,295          | 8,772,147          | 8.9%                   |
| <b>New Jersey Taxable Income</b>       | <b>207,093,395</b> | <b>200,135,168</b> | <b>205,388,559</b> | <b>225,194,884</b> | <b>247,019,477</b> | <b>9.7%</b>            |
| Tax before Credits                     | 7,341,200          | 6,863,987          | 7,116,149          | 8,945,670          | 10,233,676         | 14.4%                  |
| Other Credit                           | 1,541,530          | 1,363,931          | 1,383,123          | 1,760,804          | 2,053,847          | 16.6%                  |
| Property Tax Credit                    | 35,323             | 34,968             | 34,407             | 30,254             | 30,318             | 0.2%                   |
| Earned Income Credit                   | 72,849             | 97,356             | 113,926            | 111,857            | 110,913            | -0.8%                  |
| <b>Net Charged Tax</b>                 | <b>5,691,497</b>   | <b>5,367,732</b>   | <b>5,642,782</b>   | <b>7,099,795</b>   | <b>8,092,191</b>   | <b>14.0%</b>           |
| Taxes Withheld                         | 4,460,162          | 4,511,563          | 4,691,245          | 5,159,365          | 5,710,314          | 10.7%                  |
| Refunds Issued                         | 920,893            | 959,471            | 34,172             | 1,052,012          | 1,201,687          | 14.2%                  |
| Credits Approved                       | 284,134            | 159,493            | 174,116            | 240,088            | 383,263            | 59.6%                  |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.1a Income Sources by Filing Status, Age: Amounts (\$000s)**

|                          | Gross<br>Income | Employee<br>Compensation | Interest  | Dividends | Other<br>Income | Retirement<br>Exclusion | Excess<br>Retirement<br>Exclusion |
|--------------------------|-----------------|--------------------------|-----------|-----------|-----------------|-------------------------|-----------------------------------|
| <b>All Returns</b>       | 270,850,408     | 200,613,443              | 4,211,710 | 5,153,915 | 61,786,834      | 1,554,508               | 639,014                           |
| Taxable Returns          | 258,075,864     | 190,115,320              | 3,607,294 | 4,705,845 | 59,865,305      | 217,899                 | 0                                 |
| Non-taxable returns      | 12,774,544      | 10,498,124               | 604,416   | 448,070   | 1,921,529       | 1,336,609               | 639,014                           |
| <b>Seniors</b>           | 26,932,505      | 8,292,969                | 1,973,373 | 2,423,030 | 15,105,550      | 1,457,033               | 594,617                           |
| Taxable Returns          | 25,445,071      | 7,826,060                | 1,470,412 | 2,059,816 | 14,287,785      | 199,002                 | 0                                 |
| Non-taxable returns      | 1,487,434       | 466,909                  | 502,961   | 363,214   | 817,765         | 1,258,031               | 594,617                           |
| <b>Non-seniors</b>       | 243,917,903     | 192,320,475              | 2,238,337 | 2,730,885 | 46,681,284      | 97,475                  | 44,397                            |
| Taxable Returns          | 232,630,793     | 182,289,260              | 2,136,881 | 2,646,029 | 45,577,520      | 18,897                  | 0                                 |
| Non-taxable returns      | 11,287,110      | 10,031,215               | 101,455   | 84,857    | 1,103,764       | 78,578                  | 44,397                            |
| <b>All Returns</b>       | 270,850,408     | 200,613,443              | 4,211,710 | 5,153,915 | 61,786,834      | 1,554,508               | 639,014                           |
| Taxable Returns          | 258,075,864     | 190,115,320              | 3,607,294 | 4,705,845 | 59,865,305      | 217,899                 | 0                                 |
| Non-taxable returns      | 12,774,544      | 10,498,124               | 604,416   | 448,070   | 1,921,529       | 1,336,609               | 639,014                           |
| <b>Single</b>            | 55,590,167      | 42,980,581               | 1,252,616 | 1,428,087 | 10,480,585      | 949,197                 | 397,494                           |
| Taxable Returns          | 51,104,715      | 39,263,648               | 942,280   | 1,168,821 | 9,868,116       | 138,151                 | 0                                 |
| Non-taxable returns      | 4,485,453       | 3,716,934                | 310,336   | 259,266   | 612,469         | 811,046                 | 397,494                           |
| <b>Married, Joint</b>    | 189,337,777     | 136,132,307              | 2,738,329 | 3,411,941 | 47,391,414      | 558,645                 | 222,431                           |
| Taxable Returns          | 184,397,573     | 132,307,643              | 2,469,865 | 3,239,898 | 46,453,165      | 72,999                  | 0                                 |
| Non-taxable returns      | 4,940,204       | 3,824,664                | 268,464   | 172,043   | 938,248         | 485,646                 | 222,431                           |
| <b>Married, Separate</b> | 4,379,754       | 2,733,272                | 75,004    | 173,555   | 1,404,042       | 10,456                  | 4,338                             |
| Taxable Returns          | 4,206,234       | 2,579,843                | 71,341    | 171,364   | 1,386,112       | 2,427                   | 0                                 |
| Non-taxable returns      | 173,521         | 153,428                  | 3,662     | 2,191     | 17,930          | 8,029                   | 4,338                             |
| <b>Head-of-Household</b> | 21,362,931      | 18,661,121               | 137,489   | 133,246   | 2,452,234       | 35,697                  | 14,538                            |
| Taxable Returns          | 18,198,092      | 15,865,520               | 116,366   | 119,068   | 2,101,372       | 4,235                   | 0                                 |
| Non-taxable returns      | 3,164,839       | 2,795,601                | 21,123    | 14,178    | 350,862         | 31,462                  | 14,538                            |
| <b>Qualifying Spouse</b> | 179,778         | 106,162                  | 8,272     | 7,087     | 58,558          | 514                     | 213                               |
| Taxable Returns          | 169,251         | 98,665                   | 7,441     | 6,693     | 56,539          | 88                      | 0                                 |
| Non-taxable returns      | 10,528          | 7,497                    | 830       | 393       | 2,019           | 426                     | 213                               |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.1b Income Sources by Filing Status, Age: Returns (000s)**

|                          | Gross<br>Income | Employee<br>Compensation | Interest | Dividends | Other<br>Income | Retirement<br>Exclusion | Excess<br>Retirement<br>Exclusion |
|--------------------------|-----------------|--------------------------|----------|-----------|-----------------|-------------------------|-----------------------------------|
| <b>All Returns</b>       | 3,820.4         | 3,252.7                  | 2,008.6  | 1,192.0   | 1,443.3         | 175.8                   | 77.3                              |
| Taxable Returns          | 2,744.5         | 2,519.6                  | 1,584.7  | 943.8     | 1,125.2         | 22.5                    | 0.0                               |
| Non-Taxable Returns      | 1,075.9         | 733.1                    | 423.9    | 248.2     | 318.2           | 153.3                   | 77.3                              |
| <b>Seniors</b>           | 531.0           | 199.7                    | 447.7    | 314.1     | 342.2           | 165.0                   | 72.8                              |
| Taxable Returns          | 268.3           | 145.8                    | 235.7    | 179.7     | 209.2           | 20.2                    | 0.0                               |
| Non-Taxable Returns      | 262.8           | 54.0                     | 211.9    | 134.4     | 133.0           | 144.8                   | 72.8                              |
| <b>Non-seniors</b>       | 3,289.4         | 3,053.0                  | 1,561.0  | 877.9     | 1,101.2         | 10.8                    | 4.5                               |
| Taxable Returns          | 2,476.2         | 2,373.8                  | 1,349.0  | 764.0     | 916.0           | 2.2                     | 0.0                               |
| Non-Taxable Returns      | 813.2           | 679.1                    | 212.0    | 113.9     | 185.2           | 8.5                     | 4.5                               |
| <b>All Returns</b>       | 3,820.4         | 3,252.7                  | 2,008.6  | 1,192.0   | 1,443.3         | 175.8                   | 77.3                              |
| Taxable Returns          | 2,744.5         | 2,519.6                  | 1,584.7  | 943.8     | 1,125.2         | 22.5                    | 0.0                               |
| Non-Taxable Returns      | 1,075.9         | 733.1                    | 423.9    | 248.2     | 318.2           | 153.3                   | 77.3                              |
| <b>Single</b>            | 1,686.2         | 1,368.6                  | 746.0    | 431.1     | 489.8           | 111.8                   | 50.8                              |
| Taxable Returns          | 1,059.9         | 947.7                    | 497.7    | 274.7     | 327.5           | 14.9                    | 0.0                               |
| Non-Taxable Returns      | 626.3           | 420.9                    | 248.3    | 156.4     | 162.3           | 97.0                    | 50.8                              |
| <b>Married, Joint</b>    | 1,490.6         | 1,292.4                  | 1,089.2  | 689.4     | 805.3           | 57.7                    | 23.8                              |
| Taxable Returns          | 1,275.4         | 1,180.3                  | 948.4    | 609.5     | 700.0           | 6.8                     | 0.0                               |
| Non-Taxable Returns      | 215.2           | 112.1                    | 140.8    | 79.8      | 105.2           | 50.9                    | 23.8                              |
| <b>Married, Separate</b> | 62.9            | 53.1                     | 27.2     | 13.8      | 20.9            | 1.6                     | 0.6                               |
| Taxable Returns          | 52.3            | 47.0                     | 23.5     | 12.0      | 17.4            | 0.3                     | 0.0                               |
| Non-Taxable Returns      | 10.5            | 6.1                      | 3.7      | 1.7       | 3.5             | 1.2                     | 0.6                               |
| <b>Head-of-Household</b> | 578.2           | 536.6                    | 144.4    | 56.6      | 125.9           | 4.6                     | 2.0                               |
| Taxable Returns          | 355.0           | 343.0                    | 113.7    | 46.5      | 79.1            | 0.5                     | 0.0                               |
| Non-Taxable Returns      | 223.2           | 193.6                    | 30.7     | 10.1      | 46.8            | 4.1                     | 2.0                               |
| <b>Qualifying Spouse</b> | 2.5             | 2.0                      | 1.8      | 1.1       | 1.4             | 0.1                     | 0.0                               |
| Taxable Returns          | 1.8             | 1.6                      | 1.4      | 0.9       | 1.1             | 0.0                     | 0.0                               |
| Non-Taxable Returns      | 0.7             | 0.4                      | 0.4      | 0.2       | 0.3             | 0.0                     | 0.0                               |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.2a Other Income Detail by Filing Status, Age: Amounts (\$000s)**

|                          | Net<br>Business<br>Profit | Net<br>Capital<br>Gain | Pension<br>Annuity | Distributive<br>Shares | S-Corp<br>Income | Rental<br>Income | Net<br>Gambling | Alimony<br>Received | Misc<br>Income |
|--------------------------|---------------------------|------------------------|--------------------|------------------------|------------------|------------------|-----------------|---------------------|----------------|
| <b>All Returns</b>       | 10,437,399                | 13,334,367             | 9,606,990          | 14,633,183             | 9,296,690        | 1,470,089        | 117,626         | 392,922             | 2,497,568      |
| Taxable Returns          | 9,742,269                 | 13,066,748             | 9,059,398          | 14,505,625             | 9,248,591        | 1,360,756        | 103,258         | 371,352             | 2,407,308      |
| Non-taxable returns      | 695,131                   | 267,619                | 547,592            | 127,558                | 48,099           | 109,333          | 14,368          | 21,571              | 90,259         |
| <b>Seniors</b>           | 980,827                   | 4,039,687              | 4,996,198          | 1,913,319              | 1,635,402        | 548,434          | 29,818          | 30,772              | 931,092        |
| Taxable Returns          | 930,873                   | 3,874,281              | 4,557,690          | 1,900,214              | 1,629,245        | 467,777          | 21,461          | 23,108              | 883,136        |
| Non-taxable returns      | 49,954                    | 165,406                | 438,508            | 13,105                 | 6,157            | 80,658           | 8,358           | 7,664               | 47,956         |
| <b>Non-seniors</b>       | 9,456,573                 | 9,294,679              | 4,610,792          | 12,719,864             | 7,661,288        | 921,655          | 87,807          | 362,150             | 1,566,475      |
| Taxable Returns          | 8,811,395                 | 9,192,467              | 4,501,708          | 12,605,411             | 7,619,347        | 892,979          | 81,797          | 348,244             | 1,524,172      |
| Non-taxable returns      | 645,177                   | 102,212                | 109,084            | 114,453                | 41,941           | 28,675           | 6,010           | 13,906              | 42,303         |
| <b>All Returns</b>       | 10,437,399                | 13,334,367             | 9,606,990          | 14,633,183             | 9,296,690        | 1,470,089        | 117,626         | 392,922             | 2,497,568      |
| Taxable Returns          | 9,742,269                 | 13,066,748             | 9,059,398          | 14,505,625             | 9,248,591        | 1,360,756        | 103,258         | 371,352             | 2,407,308      |
| Non-taxable returns      | 695,131                   | 267,619                | 547,592            | 127,558                | 48,099           | 109,333          | 14,368          | 21,571              | 90,259         |
| <b>Single</b>            | 1,612,454                 | 2,830,225              | 2,499,598          | 1,257,948              | 980,073          | 292,948          | 45,261          | 156,088             | 805,988        |
| Taxable Returns          | 1,461,562                 | 2,678,831              | 2,322,199          | 1,240,938              | 972,964          | 251,777          | 39,887          | 145,289             | 754,670        |
| Non-taxable returns      | 150,892                   | 151,395                | 177,399            | 17,011                 | 7,110            | 41,172           | 5,374           | 10,799              | 51,318         |
| <b>Married, Joint</b>    | 7,932,481                 | 9,763,585              | 6,500,419          | 12,593,949             | 7,895,745        | 1,088,930        | 59,372          | 4,190               | 1,552,742      |
| Taxable Returns          | 7,653,571                 | 9,657,904              | 6,185,983          | 12,490,065             | 7,858,301        | 1,028,672        | 52,695          | 4,045               | 1,521,931      |
| Non-taxable returns      | 278,911                   | 105,681                | 314,436            | 103,884                | 37,444           | 60,258           | 6,678           | 145                 | 30,811         |
| <b>Married, Separate</b> | 191,012                   | 339,156                | 120,890            | 486,271                | 179,513          | 29,082           | 2,607           | 3,793               | 51,718         |
| Taxable Returns          | 183,383                   | 337,695                | 116,501            | 485,286                | 178,299          | 28,035           | 2,422           | 3,605               | 50,888         |
| Non-taxable returns      | 7,629                     | 1,461                  | 4,389              | 985                    | 1,214            | 1,047            | 185             | 189                 | 830            |
| <b>Head-of-Household</b> | 694,746                   | 389,995                | 471,510            | 283,669                | 234,355          | 57,342           | 10,356          | 228,850             | 81,412         |
| Taxable Returns          | 437,752                   | 381,225                | 420,885            | 278,025                | 232,031          | 50,572           | 8,231           | 218,414             | 74,236         |
| Non-taxable returns      | 256,993                   | 8,770                  | 50,625             | 5,644                  | 2,324            | 6,770            | 2,125           | 10,436              | 7,176          |
| <b>Qualifying Spouse</b> | 6,706                     | 11,406                 | 14,573             | 11,346                 | 7,004            | 1,787            | 29              | 2                   | 5,707          |
| Taxable Returns          | 6,001                     | 11,094                 | 13,830             | 11,311                 | 6,997            | 1,701            | 23              | 0                   | 5,583          |
| Non-taxable returns      | 705                       | 312                    | 743                | 35                     | 7                | 86               | 6               | 2                   | 124            |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.2b Other Income Detail by Filing Status, Age: Returns (000s)**

|                          | Net<br>Business<br>Profit | Net<br>Capital<br>Gain | Pension<br>Annuity | Distributive<br>Shares | S-Corp<br>Income | Rental<br>Income | Net<br>Gambling | Alimony<br>Received | Misc<br>Income |
|--------------------------|---------------------------|------------------------|--------------------|------------------------|------------------|------------------|-----------------|---------------------|----------------|
| <b>All Returns</b>       | 406.8                     | 596.0                  | 493.7              | 112.0                  | 78.4             | 103.9            | 19.9            | 20.2                | 161.9          |
| Taxable Returns          | 304.0                     | 486.1                  | 407.2              | 104.1                  | 75.1             | 82.7             | 14.7            | 17.3                | 135.6          |
| Non-taxable returns      | 102.8                     | 109.8                  | 86.4               | 7.9                    | 3.3              | 21.2             | 5.2             | 2.9                 | 26.3           |
| <b>Seniors</b>           | 38.2                      | 155.1                  | 211.0              | 23.1                   | 9.1              | 35.5             | 5.8             | 2.3                 | 41.8           |
| Taxable Returns          | 27.4                      | 101.6                  | 147.8              | 19.8                   | 8.4              | 20.7             | 2.7             | 1.3                 | 28.8           |
| Non-taxable returns      | 10.8                      | 53.5                   | 63.2               | 3.2                    | 0.7              | 14.8             | 3.0             | 1.0                 | 12.9           |
| <b>Non-seniors</b>       | 368.6                     | 440.8                  | 282.7              | 88.9                   | 69.3             | 68.4             | 14.1            | 17.9                | 120.1          |
| Taxable Returns          | 276.6                     | 384.5                  | 259.4              | 84.3                   | 66.7             | 62.0             | 12.0            | 16.0                | 106.7          |
| Non-taxable returns      | 92.0                      | 56.3                   | 23.2               | 4.7                    | 2.6              | 6.4              | 2.1             | 1.9                 | 13.4           |
| <b>All Returns</b>       | 406.8                     | 596.0                  | 493.7              | 112.0                  | 78.4             | 103.9            | 19.9            | 20.2                | 161.9          |
| Taxable Returns          | 304.0                     | 486.1                  | 407.2              | 104.1                  | 75.1             | 82.7             | 14.7            | 17.3                | 135.6          |
| Non-taxable returns      | 102.8                     | 109.8                  | 86.4               | 7.9                    | 3.3              | 21.2             | 5.2             | 2.9                 | 26.3           |
| <b>Single</b>            | 105.9                     | 220.0                  | 159.0              | 24.0                   | 12.1             | 27.2             | 6.6             | 9.0                 | 54.4           |
| Taxable Returns          | 66.7                      | 145.3                  | 124.3              | 19.9                   | 11.1             | 18.1             | 4.6             | 7.5                 | 39.4           |
| Non-taxable returns      | 39.3                      | 74.7                   | 34.7               | 4.1                    | 1.1              | 9.1              | 2.0             | 1.5                 | 14.9           |
| <b>Married, Joint</b>    | 246.4                     | 341.6                  | 286.7              | 82.7                   | 61.9             | 69.2             | 10.3            | 0.4                 | 96.0           |
| Taxable Returns          | 214.9                     | 311.3                  | 245.5              | 79.5                   | 60.1             | 59.0             | 8.0             | 0.4                 | 87.0           |
| Non-taxable returns      | 31.5                      | 30.3                   | 41.2               | 3.2                    | 1.9              | 10.2             | 2.4             | 0.0                 | 8.9            |
| <b>Married, Separate</b> | 6.6                       | 6.7                    | 6.9                | 1.5                    | 1.2              | 1.5              | 0.3             | 0.2                 | 2.1            |
| Taxable Returns          | 5.0                       | 6.0                    | 6.0                | 1.4                    | 1.2              | 1.2              | 0.3             | 0.2                 | 1.9            |
| Non-taxable returns      | 1.6                       | 0.7                    | 0.9                | 0.1                    | 0.1              | 0.2              | 0.1             | 0.0                 | 0.3            |
| <b>Head-of-Household</b> | 47.7                      | 27.0                   | 40.4               | 3.6                    | 3.0              | 5.9              | 2.6             | 10.6                | 9.2            |
| Taxable Returns          | 17.3                      | 23.0                   | 30.8               | 3.2                    | 2.7              | 4.2              | 1.8             | 9.3                 | 7.0            |
| Non-taxable returns      | 30.4                      | 4.0                    | 9.6                | 0.5                    | 0.3              | 1.7              | 0.8             | 1.4                 | 2.2            |
| <b>Qualifying Spouse</b> | 0.2                       | 0.6                    | 0.7                | 0.1                    | 0.1              | 0.1              | 0.0             | 0.0                 | 0.2            |
| Taxable Returns          | 0.1                       | 0.5                    | 0.6                | 0.1                    | 0.1              | 0.1              | 0.0             | 0.0                 | 0.2            |
| Non-taxable returns      | 0.1                       | 0.1                    | 0.1                | 0.0                    | 0.0              | 0.0              | 0.0             | 0.0                 | 0.0            |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.3 Income Sources as Percent of Total Income by Filing Status, Age**

**All Full-year Resident Taxpayers**

| Income Source                    | Number of<br>Returns (000's) | Amount<br>(\$000s) | Percent<br>Total Income |
|----------------------------------|------------------------------|--------------------|-------------------------|
| Employee Compensation            | 3,252.7                      | 200,613,443        | 73.8%                   |
| Interest                         | 2,008.6                      | 4,211,710          | 1.5%                    |
| Dividends                        | 1,192.0                      | 5,153,915          | 1.9%                    |
| Other Income                     | 1,443.3                      | 61,786,834         | 22.7%                   |
| <b>Total Income</b>              | <b>3,786.2</b>               | <b>271,765,902</b> | <b>100.0%</b>           |
| <b>Less Retirement Exclusion</b> | <b>175.8</b>                 | <b>1,554,508</b>   | <b>0.6%</b>             |
| <b>Gross Income</b>              | <b>3,820.4</b>               | <b>270,850,408</b> | <b>99.7%</b>            |
| Other Income                     |                              |                    |                         |
| S-Corporation Income             | 78.4                         | 9,296,690          | 3.4%                    |
| Net Business Profits             | 406.8                        | 10,437,399         | 3.8%                    |
| Net Capital Gains                | 596.0                        | 13,334,367         | 4.9%                    |
| Pensions and Annuities           | 493.7                        | 9,606,990          | 3.5%                    |
| Partnership Income               | 112.0                        | 14,633,183         | 5.4%                    |
| Rental Income                    | 103.9                        | 1,470,089          | 0.5%                    |
| Net Gambling Income              | 19.9                         | 117,626            | 0.0%                    |
| Alimony Received                 | 20.2                         | 392,922            | 0.1%                    |
| Other                            | 161.9                        | 2,497,568          | 0.9%                    |
| <b>Total Other Income</b>        | <b>1,443.3</b>               | <b>61,786,834</b>  | <b>22.7%</b>            |

**Returns with at least One Filer 65+**

| Income Source                    | Number of<br>Returns (000's) | Amount<br>(\$000s) | Percent<br>Total Income |
|----------------------------------|------------------------------|--------------------|-------------------------|
| Employee Compensation            | 199.7                        | 8,292,969          | 29.8%                   |
| Interest                         | 447.7                        | 1,973,373          | 7.1%                    |
| Dividends                        | 314.1                        | 2,423,030          | 8.7%                    |
| Other Income                     | 342.2                        | 15,105,550         | 54.3%                   |
| <b>Total Income</b>              | <b>514.6</b>                 | <b>27,794,921</b>  | <b>100.0%</b>           |
| <b>Less Retirement Exclusion</b> | <b>165.0</b>                 | <b>1,457,033</b>   | <b>5.2%</b>             |
| <b>Gross Income</b>              | <b>531.0</b>                 | <b>26,932,505</b>  | <b>96.9%</b>            |
| Other Income                     |                              |                    |                         |
| S-Corporation Income             | 9.1                          | 1,635,402          | 5.9%                    |
| Net Business Profits             | 38.2                         | 980,827            | 3.5%                    |
| Net Capital Gains                | 155.1                        | 4,039,687          | 14.5%                   |
| Pensions and Annuities           | 211.0                        | 4,996,198          | 18.0%                   |
| Partnership Income               | 23.1                         | 1,913,319          | 6.9%                    |
| Rental Income                    | 35.5                         | 548,434            | 2.0%                    |
| Net Gambling Income              | 5.8                          | 29,818             | 0.1%                    |
| Alimony Received                 | 2.3                          | 30,772             | 0.1%                    |
| Other                            | 41.8                         | 931,092            | 3.3%                    |
| <b>Total Other Income</b>        | <b>342.2</b>                 | <b>15,105,550</b>  | <b>54.3%</b>            |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.4 Gross Income Distribution by Filing Status, Age**

**All Full-year Resident Returns**

| Gross Income      | Returns<br>(000s) | Gross Income<br>Amount<br>(\$000s) | Percent of Total: |        | Gross<br>Income<br>Average |
|-------------------|-------------------|------------------------------------|-------------------|--------|----------------------------|
|                   |                   |                                    | Returns           | Amount |                            |
| at most 10,000    | 769.5             | 3,068,007                          | 20%               | 1%     | 3,987                      |
| 10,000 < 20,000   | 485.9             | 7,208,812                          | 13%               | 3%     | 14,835                     |
| 20,000 < 35,000   | 593.5             | 16,146,037                         | 16%               | 6%     | 27,207                     |
| 35,000 < 50,000   | 461.9             | 19,474,890                         | 12%               | 7%     | 42,166                     |
| 50,000 < 75,000   | 502.7             | 30,896,462                         | 13%               | 11%    | 61,467                     |
| 75,000 < 100,000  | 321.9             | 27,865,815                         | 8%                | 10%    | 86,572                     |
| 100,000 < 200,000 | 499.1             | 67,549,963                         | 13%               | 25%    | 135,349                    |
| 200,000 < 250,000 | 62.5              | 13,869,308                         | 2%                | 5%     | 221,976                    |
| 250,000 < 500,000 | 83.9              | 28,166,169                         | 2%                | 10%    | 335,827                    |
| at least 500,000  | 39.7              | 56,604,945                         | 1%                | 21%    | 1,426,105                  |
| Total             | 3,820.4           | 270,850,408                        | 100%              | 100%   | 70,895                     |

**Full-year Resident Returns with at least one Filer 65+**

| Gross Income      | Returns<br>(000s) | Gross Income<br>Amount<br>(\$000s) | Percent of Total: |        | Gross<br>Income<br>Average |
|-------------------|-------------------|------------------------------------|-------------------|--------|----------------------------|
|                   |                   |                                    | Returns           | Amount |                            |
| at most 10,000    | 208.3             | 472,665                            | 39%               | 2%     | 2,269                      |
| 10,000 < 20,000   | 79.5              | 1,169,668                          | 15%               | 4%     | 14,717                     |
| 20,000 < 35,000   | 78.6              | 2,115,092                          | 15%               | 8%     | 26,912                     |
| 35,000 < 50,000   | 49.3              | 2,068,786                          | 9%                | 8%     | 41,923                     |
| 50,000 < 75,000   | 44.8              | 2,732,105                          | 8%                | 10%    | 60,991                     |
| 75,000 < 100,000  | 14.2              | 1,185,153                          | 3%                | 4%     | 83,438                     |
| 100,000 < 200,000 | 37.2              | 5,047,445                          | 7%                | 19%    | 135,538                    |
| 200,000 < 250,000 | 5.4               | 1,206,138                          | 1%                | 4%     | 222,535                    |
| 250,000 < 500,000 | 8.6               | 2,921,887                          | 2%                | 11%    | 339,360                    |
| at least 500,000  | 5.1               | 8,013,568                          | 1%                | 30%    | 1,584,335                  |
| Total             | 531.0             | 26,932,505                         | 100%              | 100%   | 50,716                     |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.5 Gross Income Component By Gross Income Level: Amounts (\$000s)**

| Gross Income      | Employee<br>Compensation | Interest  | Dividends | Other      | Total<br>Income | Retirement<br>Exclusion |
|-------------------|--------------------------|-----------|-----------|------------|-----------------|-------------------------|
| at most 10,000    | 2,239,267                | 410,677   | 286,589   | 737,761    | 3,674,293       | 1,245,300               |
| 10,000 < 20,000   | 5,517,586                | 255,826   | 209,532   | 1,342,600  | 7,325,544       | 116,732                 |
| 20,000 < 35,000   | 13,379,861               | 337,591   | 300,544   | 2,214,939  | 16,232,935      | 86,898                  |
| 35,000 < 50,000   | 16,684,630               | 294,409   | 278,362   | 2,265,389  | 19,522,790      | 47,900                  |
| 50,000 < 75,000   | 26,559,163               | 403,632   | 397,233   | 3,578,124  | 30,938,152      | 41,690                  |
| 75,000 < 100,000  | 24,815,292               | 249,261   | 232,565   | 2,578,479  | 27,875,597      | 9,782                   |
| 100,000 < 200,000 | 56,361,947               | 754,037   | 913,431   | 9,524,593  | 67,554,008      | 4,046                   |
| 200,000 < 250,000 | 10,528,184               | 178,433   | 257,218   | 2,906,226  | 13,870,062      | 755                     |
| 250,000 < 500,000 | 18,952,043               | 405,476   | 642,829   | 8,166,779  | 28,167,127      | 959                     |
| at least 500,000  | 25,575,471               | 922,368   | 1,635,612 | 28,471,943 | 56,605,394      | 449                     |
| Total             | 200,613,443              | 4,211,710 | 5,153,915 | 61,786,834 | 271,765,902     | 1,554,508               |

**Gross Income Component By Gross Income Level: Returns (000s)**

| Gross Income      | Employee<br>Compensation | Interest | Dividends | Other   | Total<br>Income | Retirement<br>Exclusion |
|-------------------|--------------------------|----------|-----------|---------|-----------------|-------------------------|
| at most 10,000    | 482.1                    | 305.2    | 188.5     | 216.2   | 735.3           | 144.1                   |
| 10,000 < 20,000   | 398.9                    | 151.1    | 81.2      | 148.7   | 485.9           | 12.8                    |
| 20,000 < 35,000   | 523.7                    | 212.8    | 104.1     | 165.9   | 593.5           | 8.9                     |
| 35,000 < 50,000   | 424.3                    | 218.0    | 103.5     | 143.6   | 461.9           | 4.6                     |
| 50,000 < 75,000   | 470.7                    | 304.3    | 156.0     | 194.1   | 502.7           | 3.8                     |
| 75,000 < 100,000  | 311.4                    | 229.1    | 126.3     | 139.4   | 321.9           | 0.9                     |
| 100,000 < 200,000 | 473.8                    | 414.7    | 282.3     | 286.1   | 499.1           | 0.5                     |
| 200,000 < 250,000 | 58.1                     | 56.7     | 46.3      | 45.4    | 62.5            | 0.1                     |
| 250,000 < 500,000 | 75.7                     | 78.3     | 68.0      | 67.7    | 83.9            | 0.1                     |
| at least 500,000  | 34.1                     | 38.4     | 35.7      | 36.3    | 39.7            | 0.0                     |
| Total             | 3,252.7                  | 2,008.6  | 1,192.0   | 1,443.3 | 3,786.2         | 175.8                   |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.6 Components of Other Income By Gross Income Level: Amounts (\$000s)**

| Gross Income      | S-Corporation | Net Business Profits | Net Capital Gains | Pensions and Annuities | Partnership Income | Rental Income | Net Gambling | Alimony Received | Other Income |
|-------------------|---------------|----------------------|-------------------|------------------------|--------------------|---------------|--------------|------------------|--------------|
| at most 10,000    | 3,950         | 266,455              | 142,315           | 182,638                | 10,997             | 66,496        | 8,751        | 9,815            | 46,344       |
| 10,000 < 20,000   | 14,552        | 540,259              | 129,323           | 503,407                | 30,838             | 44,701        | 7,084        | 20,798           | 51,639       |
| 20,000 < 35,000   | 43,822        | 671,591              | 208,511           | 1,016,875              | 70,790             | 65,925        | 10,269       | 45,791           | 81,364       |
| 35,000 < 50,000   | 65,376        | 577,429              | 236,993           | 1,072,214              | 90,384             | 72,530        | 9,022        | 60,403           | 81,039       |
| 50,000 < 75,000   | 151,475       | 916,666              | 438,383           | 1,531,154              | 186,409            | 121,616       | 13,281       | 88,613           | 130,528      |
| 75,000 < 100,000  | 180,506       | 817,784              | 362,332           | 768,045                | 195,944            | 94,619        | 8,192        | 55,817           | 95,241       |
| 100,000 < 200,000 | 712,981       | 2,362,647            | 1,817,137         | 2,940,523              | 936,960            | 291,950       | 19,382       | 79,959           | 363,054      |
| 200,000 < 250,000 | 303,024       | 735,912              | 692,021           | 475,324                | 472,627            | 92,688        | 5,256        | 11,866           | 117,508      |
| 250,000 < 500,000 | 1,043,543     | 1,795,367            | 2,069,245         | 703,707                | 1,966,662          | 235,732       | 9,858        | 14,692           | 327,973      |
| at least 500,000  | 6,777,461     | 1,753,291            | 7,238,107         | 413,104                | 10,671,572         | 383,832       | 26,530       | 5,170            | 1,202,877    |
| Total             | 9,296,690     | 10,437,399           | 13,334,367        | 9,606,990              | 14,633,183         | 1,470,089     | 117,626      | 392,922          | 2,497,568    |

**Components of Other Income By Gross Income Level: Returns (000s)**

| Gross Income      | S-Corporation | Net Business Profits | Net Capital Gains | Pensions and Annuities | Partnership Income | Rental Income | Net Gambling | Alimony Received | Other Income |
|-------------------|---------------|----------------------|-------------------|------------------------|--------------------|---------------|--------------|------------------|--------------|
| at most 10,000    | 1.3           | 62.8                 | 84.7              | 48.5                   | 4.7                | 15.0          | 3.5          | 1.6              | 18.2         |
| 10,000 < 20,000   | 2.1           | 54.1                 | 38.6              | 56.6                   | 4.5                | 7.8           | 2.4          | 2.3              | 11.7         |
| 20,000 < 35,000   | 4.1           | 48.2                 | 49.2              | 73.0                   | 6.7                | 10.0          | 3.2          | 4.1              | 15.1         |
| 35,000 < 50,000   | 4.7           | 37.6                 | 48.0              | 61.1                   | 6.4                | 9.3           | 2.7          | 4.3              | 14.5         |
| 50,000 < 75,000   | 8.5           | 52.5                 | 73.0              | 75.3                   | 10.6               | 13.2          | 3.1          | 4.4              | 21.1         |
| 75,000 < 100,000  | 8.2           | 39.9                 | 58.2              | 42.7                   | 8.6                | 9.7           | 1.7          | 1.8              | 16.1         |
| 100,000 < 200,000 | 22.0          | 74.4                 | 146.6             | 99.2                   | 26.6               | 21.6          | 2.4          | 1.5              | 36.8         |
| 200,000 < 250,000 | 5.8           | 11.8                 | 27.7              | 12.8                   | 7.8                | 4.6           | 0.3          | 0.1              | 6.7          |
| 250,000 < 500,000 | 11.8          | 17.8                 | 44.2              | 16.6                   | 18.4               | 7.7           | 0.4          | 0.1              | 11.9         |
| at least 500,000  | 10.1          | 7.7                  | 25.8              | 7.9                    | 17.7               | 5.0           | 0.2          | 0.0              | 9.7          |
| Total             | 78.4          | 406.8                | 596.0             | 493.7                  | 112.0              | 103.9         | 19.9         | 20.2             | 161.9        |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.7 Gross Income Distribution by Filing Status**

**Married Filing Jointly**

| Gross Income      | Returns<br>(000s) | Amount<br>(\$000s) | Percent of Total: |        |              |
|-------------------|-------------------|--------------------|-------------------|--------|--------------|
|                   |                   |                    | Returns           | Amount | Average (\$) |
| at most 10,000    | 98.0              | 313,098            | 6.6%              | 0.2%   | 3,196        |
| 10,000 < 20,000   | 82.2              | 1,246,377          | 5.5%              | 0.7%   | 15,166       |
| 20,000 < 35,000   | 129.9             | 3,579,817          | 8.7%              | 1.9%   | 27,567       |
| 35,000 < 50,000   | 134.9             | 5,744,401          | 9.1%              | 3.0%   | 42,571       |
| 50,000 < 75,000   | 240.7             | 15,065,343         | 16.1%             | 8.0%   | 62,598       |
| 75,000 < 100,000  | 218.9             | 19,058,243         | 14.7%             | 10.1%  | 87,064       |
| 100,000 < 200,000 | 421.5             | 57,496,304         | 28.3%             | 30.4%  | 136,403      |
| 200,000 < 250,000 | 55.3              | 12,274,661         | 3.7%              | 6.5%   | 221,937      |
| 250,000 < 500,000 | 74.1              | 24,897,300         | 5.0%              | 13.1%  | 335,824      |
| at least 500,000  | 35.2              | 49,662,233         | 2.4%              | 26.2%  | 1,412,826    |
| Total             | 1,490.6           | 189,337,777        | 100.0%            | 100.0% | 127,019      |

**Married Filing Separately**

| Gross Income      | Returns<br>(000s) | Amount<br>(\$000s) | Percent of Total: |        |              |
|-------------------|-------------------|--------------------|-------------------|--------|--------------|
|                   |                   |                    | Returns           | Amount | Average (\$) |
| at most 10,000    | 8.2               | 33,371             | 13.0%             | 0.8%   | 4,080        |
| 10,000 < 20,000   | 7.4               | 112,977            | 11.8%             | 2.6%   | 15,177       |
| 20,000 < 35,000   | 12.8              | 353,040            | 20.4%             | 8.1%   | 27,558       |
| 35,000 < 50,000   | 12.0              | 506,628            | 19.1%             | 11.6%  | 42,233       |
| 50,000 < 75,000   | 11.3              | 688,033            | 18.0%             | 15.7%  | 60,748       |
| 75,000 < 100,000  | 5.4               | 458,817            | 8.5%              | 10.5%  | 85,696       |
| 100,000 < 200,000 | 4.1               | 534,672            | 6.5%              | 12.2%  | 130,344      |
| 200,000 < 250,000 | 0.4               | 95,460             | 0.7%              | 2.2%   | 221,999      |
| 250,000 < 500,000 | 0.7               | 239,464            | 1.1%              | 5.5%   | 341,117      |
| at least 500,000  | 0.5               | 1,357,294          | 0.8%              | 31.0%  | 2,682,398    |
| Total             | 62.9              | 4,379,754          | 100.0%            | 100.0% | 69,685       |

**Single**

| Gross Income      | Returns<br>(000s) | Amount<br>(\$000s) | Percent of Total: |        |              |
|-------------------|-------------------|--------------------|-------------------|--------|--------------|
|                   |                   |                    | Returns           | Amount | Average (\$) |
| at most 10,000    | 579.3             | 2,237,267          | 34.4%             | 4.0%   | 3,862        |
| 10,000 < 20,000   | 269.3             | 3,949,104          | 16.0%             | 7.1%   | 14,664       |
| 20,000 < 35,000   | 298.0             | 8,088,505          | 17.7%             | 14.6%  | 27,141       |
| 35,000 < 50,000   | 221.4             | 9,304,531          | 13.1%             | 16.7%  | 42,029       |
| 50,000 < 75,000   | 178.1             | 10,757,849         | 10.6%             | 19.4%  | 60,416       |
| 75,000 < 100,000  | 69.4              | 5,938,701          | 4.1%              | 10.7%  | 85,522       |
| 100,000 < 200,000 | 55.1              | 7,159,618          | 3.3%              | 12.9%  | 129,962      |
| 200,000 < 250,000 | 5.3               | 1,170,318          | 0.3%              | 2.1%   | 222,325      |
| 250,000 < 500,000 | 7.1               | 2,386,384          | 0.4%              | 4.3%   | 336,395      |
| at least 500,000  | 3.2               | 4,597,890          | 0.2%              | 8.3%   | 1,417,789    |
| Total             | 1,686.2           | 55,590,167         | 100.0%            | 100.0% | 32,967       |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.7 Gross Income Distribution by Filing Status  
(continued)**

**Head of Household**

| Gross Income      | Returns<br>(000s) | Amount<br>(\$000s) | Percent of Total: |        |              |
|-------------------|-------------------|--------------------|-------------------|--------|--------------|
|                   |                   |                    | Returns           | Amount | Average (\$) |
| at most 10,000    | 83.8              | 482,939            | 14.5%             | 2.3%   | 5,765        |
| 10,000 < 20,000   | 126.7             | 1,895,665          | 21.9%             | 8.9%   | 14,964       |
| 20,000 < 35,000   | 152.4             | 4,113,222          | 26.3%             | 19.3%  | 26,998       |
| 35,000 < 50,000   | 93.2              | 3,902,832          | 16.1%             | 18.3%  | 41,896       |
| 50,000 < 75,000   | 72.1              | 4,357,164          | 12.5%             | 20.4%  | 60,402       |
| 75,000 < 100,000  | 27.9              | 2,387,097          | 4.8%              | 11.2%  | 85,495       |
| 100,000 < 200,000 | 18.1              | 2,323,870          | 3.1%              | 10.9%  | 128,369      |
| 200,000 < 250,000 | 1.5               | 323,180            | 0.3%              | 1.5%   | 222,117      |
| 250,000 < 500,000 | 1.9               | 626,234            | 0.3%              | 2.9%   | 331,692      |
| at least 500,000  | 0.8               | 950,729            | 0.1%              | 4.5%   | 1,247,675    |
| Total             | 578.2             | 21,362,931         | 100.0%            | 100.0% | 36,946       |

**Qualifying Spouse**

| Gross Income      | Returns<br>(000s) | Amount<br>(\$000s) | Percent of Total: |        |              |
|-------------------|-------------------|--------------------|-------------------|--------|--------------|
|                   |                   |                    | Returns           | Amount | Average (\$) |
| at most 10,000    | 0.3               | 1,333              | 11.7%             | 0.7%   | 4,534        |
| 10,000 < 20,000   | 0.3               | 4,689              | 12.7%             | 2.6%   | 14,700       |
| 20,000 < 35,000   | 0.4               | 11,453             | 16.5%             | 6.4%   | 27,599       |
| 35,000 < 50,000   | 0.4               | 16,498             | 15.5%             | 9.2%   | 42,520       |
| 50,000 < 75,000   | 0.5               | 28,073             | 18.2%             | 15.6%  | 61,430       |
| 75,000 < 100,000  | 0.3               | 22,957             | 10.6%             | 12.8%  | 86,305       |
| 100,000 < 200,000 | 0.3               | 35,499             | 10.6%             | 19.7%  | 132,954      |
| 200,000 < 250,000 | 0.0               | 5,688              | 1.0%              | 3.2%   | 227,533      |
| 250,000 < 500,000 | 0.0               | 16,787             | 2.0%              | 9.3%   | 342,587      |
| at least 500,000  | 0.0               | 36,800             | 1.2%              | 20.5%  | 1,226,680    |
| Total             | 2.5               | 179,778            | 100.0%            | 100.0% | 71,625       |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.11a Income Source by Gross Income Level: All Returns (Amounts, \$000s)**

| Gross Income<br>Level          | Gross<br>Income | Employee<br>Compensation | Interest  | Dividends | Other<br>Income | Retirement<br>Exclusion | Excess<br>Retirement<br>Exclusion |
|--------------------------------|-----------------|--------------------------|-----------|-----------|-----------------|-------------------------|-----------------------------------|
| <b>All Returns</b>             | 270,850,408     | 200,613,443              | 4,211,710 | 5,153,915 | 61,786,834      | 1,554,508               | 639,014                           |
| <b>Taxable Returns</b>         | 258,075,864     | 190,115,320              | 3,607,294 | 4,705,845 | 59,865,305      | 217,899                 | 0                                 |
| at most 10,000                 | 0               | 0                        | 0         | 0         | 0               | 0                       | 0                                 |
| 10,000 < 20,000                | 3,897,358       | 3,155,820                | 117,015   | 104,968   | 565,313         | 45,758                  | 0                                 |
| 20,000 < 30,000                | 9,944,670       | 8,224,177                | 210,320   | 182,378   | 1,381,844       | 54,049                  | 0                                 |
| 30,000 < 35,000                | 5,768,764       | 4,852,709                | 102,686   | 91,577    | 741,501         | 19,709                  | 0                                 |
| 35,000 < 40,000                | 6,025,682       | 5,117,136                | 97,640    | 91,425    | 737,010         | 17,529                  | 0                                 |
| 40,000 < 50,000                | 12,723,973      | 10,899,437               | 188,267   | 178,046   | 1,484,738       | 26,516                  | 0                                 |
| 50,000 < 60,000                | 12,137,166      | 10,374,570               | 169,850   | 163,029   | 1,448,236       | 18,519                  | 0                                 |
| 60,000 < 70,000                | 11,582,231      | 9,899,637                | 153,340   | 151,809   | 1,391,748       | 14,304                  | 0                                 |
| 70,000 < 75,000                | 5,783,229       | 4,953,830                | 72,023    | 73,239    | 690,269         | 6,131                   | 0                                 |
| 75,000 < 80,000                | 5,688,659       | 4,888,429                | 68,521    | 69,626    | 667,206         | 5,123                   | 0                                 |
| 80,000 < 90,000                | 10,792,233      | 9,619,461                | 95,307    | 88,382    | 992,291         | 3,209                   | 0                                 |
| 90,000 < 100,000               | 10,236,470      | 9,188,318                | 81,415    | 72,009    | 895,665         | 938                     | 0                                 |
| 100,000 < 150,000              | 42,069,924      | 35,499,122               | 465,845   | 536,567   | 5,571,115       | 2,726                   | 0                                 |
| 150,000 < 200,000              | 23,690,636      | 19,129,982               | 282,962   | 372,310   | 3,906,644       | 1,263                   | 0                                 |
| 200,000 < 250,000              | 13,603,447      | 10,276,148               | 177,742   | 256,466   | 2,893,846       | 755                     | 0                                 |
| 250,000 < 500,000              | 27,759,542      | 18,586,525               | 404,171   | 641,938   | 8,127,832       | 924                     | 0                                 |
| 500,000 < 1,000,000            | 17,486,713      | 9,911,617                | 292,788   | 459,771   | 6,822,876       | 338                     | 0                                 |
| 1,000,000 < 3,000,000          | 17,238,325      | 8,313,302                | 283,172   | 488,455   | 8,153,492       | 96                      | 0                                 |
| at least 3,000,000             | 21,646,844      | 7,225,101                | 344,231   | 683,849   | 13,393,679      | 15                      | 0                                 |
| <b>Non-Taxable<br/>Returns</b> | 12,774,544      | 10,498,124               | 604,416   | 448,070   | 1,921,529       | 1,336,609               | 639,014                           |
| at most 10,000                 | 3,068,007       | 2,239,267                | 410,677   | 286,589   | 737,761         | 1,245,300               | 639,014                           |
| 10,000 < 20,000                | 3,311,454       | 2,361,766                | 138,811   | 104,564   | 777,287         | 70,974                  | 0                                 |
| 20,000 < 35,000                | 432,603         | 302,975                  | 24,585    | 26,588    | 91,594          | 13,140                  | 0                                 |
| 35,000 < 50,000                | 725,236         | 668,057                  | 8,502     | 8,891     | 43,641          | 3,855                   | 0                                 |
| 50,000 < 75,000                | 1,393,836       | 1,331,125                | 8,420     | 9,156     | 47,870          | 2,736                   | 0                                 |
| 75,000 < 100,000               | 1,148,454       | 1,119,084                | 4,018     | 2,548     | 23,317          | 512                     | 0                                 |
| 100,000 < 200,000              | 1,789,403       | 1,732,843                | 5,230     | 4,554     | 46,834          | 57                      | 0                                 |
| 200,000 < 250,000              | 265,861         | 252,037                  | 692       | 752       | 12,381          | 0                       | 0                                 |
| 250,000 < 500,000              | 406,627         | 365,519                  | 1,305     | 891       | 38,947          | 35                      | 0                                 |
| at least 500,000               | 233,063         | 125,451                  | 2,177     | 3,537     | 101,897         | 0                       | 0                                 |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.11b Income Source by Gross Income Level: All Returns (Returns, 000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 3,820.4      | 3,252.7               | 2,008.6  | 1,192.0   | 1,443.3      | 175.8                | 77.3                        |
| <b>Taxable Returns</b>     | 2,744.5      | 2,519.6               | 1,584.7  | 943.8     | 1,125.2      | 22.5                 | 0.0                         |
| < 10,000                   | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 10,000 < 20,000            | 264.7        | 226.6                 | 81.9     | 44.6      | 68.2         | 5.4                  | 0.0                         |
| 20,000 < 30,000            | 399.7        | 352.1                 | 134.9    | 65.8      | 108.6        | 5.7                  | 0.0                         |
| 30,000 < 35,000            | 177.8        | 160.0                 | 69.6     | 33.1      | 50.9         | 2.0                  | 0.0                         |
| 35,000 < 40,000            | 160.9        | 146.6                 | 69.5     | 33.2      | 48.1         | 1.7                  | 0.0                         |
| 40,000 < 50,000            | 283.9        | 261.7                 | 140.9    | 67.2      | 92.0         | 2.5                  | 0.0                         |
| 50,000 < 60,000            | 221.6        | 206.1                 | 126.5    | 63.4      | 82.4         | 1.7                  | 0.0                         |
| 60,000 < 70,000            | 178.6        | 167.6                 | 112.2    | 59.1      | 73.1         | 1.3                  | 0.0                         |
| 70,000 < 75,000            | 79.8         | 75.2                  | 53.1     | 28.6      | 34.1         | 0.5                  | 0.0                         |
| 75,000 < 80,000            | 73.4         | 69.5                  | 50.6     | 27.7      | 32.4         | 0.5                  | 0.0                         |
| 80,000 < 90,000            | 127.2        | 123.3                 | 89.9     | 49.3      | 55.3         | 0.3                  | 0.0                         |
| 90,000 < 100,000           | 107.9        | 105.4                 | 79.8     | 45.7      | 48.8         | 0.1                  | 0.0                         |
| 100,000 < 150,000          | 347.3        | 330.0                 | 283.0    | 185.5     | 192.4        | 0.3                  | 0.0                         |
| 150,000 < 200,000          | 138.3        | 130.4                 | 121.7    | 91.8      | 90.3         | 0.1                  | 0.0                         |
| 200,000 < 250,000          | 61.3         | 56.9                  | 55.8     | 45.7      | 45.0         | 0.1                  | 0.0                         |
| 250,000 < 500,000          | 82.6         | 74.4                  | 77.3     | 67.4      | 67.3         | 0.1                  | 0.0                         |
| 500,000 < 1,000,000        | 25.8         | 22.3                  | 24.8     | 22.8      | 23.2         | 0.0                  | 0.0                         |
| 1,000,000 < 3,000,000      | 11.0         | 9.3                   | 10.7     | 10.1      | 10.3         | 0.0                  | 0.0                         |
| at least 3,000,000         | 2.7          | 2.3                   | 2.7      | 2.6       | 2.6          | 0.0                  | 0.0                         |
| <b>Non-Taxable Returns</b> | 1,075.9      | 733.1                 | 423.9    | 248.2     | 318.2        | 153.3                | 77.3                        |
| at most 10,000             | 769.5        | 482.1                 | 305.2    | 188.5     | 216.2        | 144.1                | 77.3                        |
| 10,000 < 20,000            | 221.2        | 172.3                 | 69.3     | 36.6      | 80.5         | 7.4                  | 0.0                         |
| 20,000 < 35,000            | 15.9         | 11.6                  | 8.3      | 5.2       | 6.4          | 1.2                  | 0.0                         |
| 35,000 < 50,000            | 17.1         | 16.0                  | 7.6      | 3.0       | 3.4          | 0.3                  | 0.0                         |
| 50,000 < 75,000            | 22.6         | 21.9                  | 12.5     | 4.9       | 4.5          | 0.2                  | 0.0                         |
| 75,000 < 100,000           | 13.4         | 13.2                  | 8.8      | 3.6       | 2.9          | 0.1                  | 0.0                         |
| 100,000 < 200,000          | 13.5         | 13.3                  | 10.0     | 4.9       | 3.5          | 0.0                  | 0.0                         |
| 200,000 < 250,000          | 1.2          | 1.2                   | 1.0      | 0.6       | 0.4          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 1.3          | 1.2                   | 1.0      | 0.7       | 0.4          | 0.0                  | 0.0                         |
| at least 500,000           | 0.2          | 0.2                   | 0.2      | 0.1       | 0.1          | 0.0                  | 0.0                         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.12a Income Source by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest  | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|-----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 26,932,505   | 8,292,969             | 1,973,373 | 2,423,030 | 15,105,550   | 1,457,033            | 594,617                     |
| <b>Taxable Returns</b>     | 25,445,071   | 7,826,060             | 1,470,412 | 2,059,816 | 14,287,785   | 199,002              | 0                           |
| at most 10,000             | 0            | 0                     | 0         | 0         | 0            | 0                    | 0                           |
| 10,000 < 20,000            | 493,849      | 157,365               | 81,865    | 71,059    | 226,732      | 43,172               | 0                           |
| 20,000 < 30,000            | 1,299,280    | 461,108               | 152,595   | 138,131   | 597,180      | 49,733               | 0                           |
| 30,000 < 35,000            | 694,088      | 263,470               | 69,817    | 67,369    | 311,459      | 18,028               | 0                           |
| 35,000 < 40,000            | 688,022      | 269,344               | 62,532    | 65,095    | 306,879      | 15,828               | 0                           |
| 40,000 < 50,000            | 1,314,993    | 527,502               | 111,558   | 121,319   | 578,676      | 24,062               | 0                           |
| 50,000 < 60,000            | 1,172,974    | 491,010               | 88,910    | 101,611   | 508,176      | 16,732               | 0                           |
| 60,000 < 70,000            | 1,013,024    | 414,623               | 74,870    | 90,059    | 446,287      | 12,815               | 0                           |
| 70,000 < 75,000            | 473,362      | 193,168               | 33,067    | 41,530    | 211,147      | 5,550                | 0                           |
| 75,000 < 80,000            | 455,129      | 191,163               | 30,563    | 38,353    | 199,753      | 4,703                | 0                           |
| 80,000 < 90,000            | 443,930      | 278,864               | 22,189    | 25,980    | 119,638      | 2,742                | 0                           |
| 90,000 < 100,000           | 257,006      | 183,857               | 10,146    | 10,238    | 53,472       | 706                  | 0                           |
| 100,000 < 150,000          | 3,165,488    | 1,148,465             | 170,637   | 242,802   | 1,605,658    | 2,074                | 0                           |
| 150,000 < 200,000          | 1,852,061    | 623,667               | 92,690    | 151,321   | 985,361      | 978                  | 0                           |
| 200,000 < 250,000          | 1,202,362    | 368,084               | 56,023    | 103,599   | 675,273      | 617                  | 0                           |
| 250,000 < 500,000          | 2,915,642    | 786,446               | 130,776   | 230,754   | 1,768,496    | 830                  | 0                           |
| 500,000 < 1,000,000        | 2,149,260    | 516,470               | 92,327    | 159,041   | 1,381,748    | 326                  | 0                           |
| 1,000,000 < 3,000,000      | 2,347,880    | 445,426               | 80,878    | 167,535   | 1,654,131    | 90                   | 0                           |
| at least 3,000,000         | 3,506,724    | 506,028               | 108,970   | 234,021   | 2,657,720    | 15                   | 0                           |
| <b>Non-Taxable Returns</b> | 1,487,434    | 466,909               | 502,961   | 363,214   | 817,765      | 1,258,031            | 594,617                     |
| at most 10,000             | 472,665      | 125,640               | 350,997   | 229,106   | 344,160      | 1,171,856            | 594,617                     |
| 10,000 < 20,000            | 675,820      | 209,389               | 117,175   | 91,815    | 324,274      | 66,833               | 0                           |
| 20,000 < 35,000            | 121,724      | 25,250                | 20,805    | 23,140    | 64,990       | 12,461               | 0                           |
| 35,000 < 50,000            | 65,771       | 27,515                | 6,126     | 7,700     | 28,188       | 3,758                | 0                           |
| 50,000 < 75,000            | 72,746       | 35,812                | 4,848     | 7,262     | 27,424       | 2,599                | 0                           |
| 75,000 < 100,000           | 29,087       | 20,772                | 965       | 1,102     | 6,698        | 450                  | 0                           |
| 100,000 < 200,000          | 29,896       | 16,163                | 1,358     | 2,318     | 10,095       | 38                   | 0                           |
| 200,000 < 250,000          | 3,776        | 1,788                 | 90        | 292       | 1,606        | 0                    | 0                           |
| 250,000 < 500,000          | 6,245        | 2,095                 | 252       | 84        | 3,848        | 35                   | 0                           |
| at least 500,000           | 9,705        | 2,484                 | 344       | 394       | 6,483        | 0                    | 0                           |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.12b Income Source by Gross Income Level: At least One Filer 65+ (Returns, 000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 531.0        | 199.7                 | 447.7    | 314.1     | 342.2        | 165.0                | 72.8                        |
| <b>Taxable Returns</b>     | 268.3        | 145.8                 | 235.7    | 179.7     | 209.2        | 20.2                 | 0.0                         |
| at most 10,000             | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 10,000 < 20,000            | 33.2         | 13.4                  | 26.2     | 17.6      | 22.8         | 5.1                  | 0.0                         |
| 20,000 < 30,000            | 52.4         | 25.2                  | 43.6     | 30.6      | 38.0         | 5.2                  | 0.0                         |
| 30,000 < 35,000            | 21.4         | 11.1                  | 18.3     | 13.2      | 15.6         | 1.8                  | 0.0                         |
| 35,000 < 40,000            | 18.4         | 9.9                   | 15.9     | 11.6      | 13.6         | 1.5                  | 0.0                         |
| 40,000 < 50,000            | 29.4         | 16.3                  | 25.8     | 19.2      | 22.0         | 2.3                  | 0.0                         |
| 50,000 < 60,000            | 21.4         | 12.6                  | 19.2     | 14.6      | 16.3         | 1.5                  | 0.0                         |
| 60,000 < 70,000            | 15.6         | 9.3                   | 14.3     | 11.3      | 12.3         | 1.1                  | 0.0                         |
| 70,000 < 75,000            | 6.5          | 3.9                   | 6.0      | 4.8       | 5.3          | 0.5                  | 0.0                         |
| 75,000 < 80,000            | 5.9          | 3.6                   | 5.4      | 4.3       | 4.7          | 0.4                  | 0.0                         |
| 80,000 < 90,000            | 5.3          | 4.1                   | 4.7      | 3.5       | 3.5          | 0.2                  | 0.0                         |
| 90,000 < 100,000           | 2.7          | 2.4                   | 2.5      | 1.8       | 1.7          | 0.1                  | 0.0                         |
| 100,000 < 150,000          | 26.2         | 16.1                  | 24.9     | 20.8      | 24.4         | 0.2                  | 0.0                         |
| 150,000 < 200,000          | 10.8         | 6.6                   | 10.4     | 9.2       | 10.3         | 0.1                  | 0.0                         |
| 200,000 < 250,000          | 5.4          | 3.3                   | 5.2      | 4.7       | 5.2          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 8.6          | 5.1                   | 8.4      | 7.7       | 8.4          | 0.1                  | 0.0                         |
| 500,000 < 1,000,000        | 3.2          | 1.9                   | 3.1      | 2.9       | 3.1          | 0.0                  | 0.0                         |
| 1,000,000 < 3,000,000      | 1.5          | 0.9                   | 1.5      | 1.4       | 1.5          | 0.0                  | 0.0                         |
| at least 3,000,000         | 0.4          | 0.3                   | 0.4      | 0.4       | 0.4          | 0.0                  | 0.0                         |
| <b>Non-Taxable Returns</b> | 262.8        | 54.0                  | 211.9    | 134.4     | 133.0        | 144.8                | 72.8                        |
| at most 10,000             | 208.3        | 31.4                  | 166.1    | 102.2     | 93.4         | 136.1                | 72.8                        |
| 10,000 < 20,000            | 46.3         | 19.5                  | 38.6     | 26.7      | 33.6         | 7.0                  | 0.0                         |
| 20,000 < 35,000            | 4.8          | 1.4                   | 4.4      | 3.5       | 3.9          | 1.1                  | 0.0                         |
| 35,000 < 50,000            | 1.6          | 0.7                   | 1.3      | 0.9       | 1.0          | 0.3                  | 0.0                         |
| 50,000 < 75,000            | 1.2          | 0.6                   | 1.0      | 0.7       | 0.7          | 0.2                  | 0.0                         |
| 75,000 < 100,000           | 0.3          | 0.3                   | 0.3      | 0.2       | 0.2          | 0.0                  | 0.0                         |
| 100,000 < 200,000          | 0.2          | 0.1                   | 0.2      | 0.2       | 0.2          | 0.0                  | 0.0                         |
| 200,000 < 250,000          | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| at least 500,000           | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.13a Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest  | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|-----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 243,917,903  | 192,320,475           | 2,238,337 | 2,730,885 | 46,681,284   | 97,475               | 44,397                      |
| <b>Taxable Returns</b>     | 232,630,793  | 182,289,260           | 2,136,881 | 2,646,029 | 45,577,520   | 18,897               | 0                           |
| at most 10,000             | 0            | 0                     | 0         | 0         | 0            | 0                    | 0                           |
| 10,000 < 20,000            | 3,403,509    | 2,998,454             | 35,150    | 33,910    | 338,580      | 2,585                | 0                           |
| 20,000 < 30,000            | 8,645,391    | 7,763,069             | 57,726    | 44,248    | 784,664      | 4,316                | 0                           |
| 30,000 < 35,000            | 5,074,676    | 4,589,239             | 32,868    | 24,208    | 430,042      | 1,681                | 0                           |
| 35,000 < 40,000            | 5,337,660    | 4,847,792             | 35,108    | 26,330    | 430,131      | 1,701                | 0                           |
| 40,000 < 50,000            | 11,408,980   | 10,371,935            | 76,709    | 56,728    | 906,062      | 2,454                | 0                           |
| 50,000 < 60,000            | 10,964,193   | 9,883,561             | 80,940    | 61,418    | 940,061      | 1,787                | 0                           |
| 60,000 < 70,000            | 10,569,207   | 9,485,014             | 78,469    | 61,751    | 945,462      | 1,488                | 0                           |
| 70,000 < 75,000            | 5,309,867    | 4,760,662             | 38,956    | 31,708    | 479,122      | 582                  | 0                           |
| 75,000 < 80,000            | 5,233,530    | 4,697,266             | 37,958    | 31,273    | 467,453      | 420                  | 0                           |
| 80,000 < 90,000            | 10,348,303   | 9,340,597             | 73,118    | 62,402    | 872,653      | 467                  | 0                           |
| 90,000 < 100,000           | 9,979,463    | 9,004,461             | 71,270    | 61,771    | 842,193      | 232                  | 0                           |
| 100,000 < 150,000          | 38,904,436   | 34,350,657            | 295,208   | 293,766   | 3,965,457    | 652                  | 0                           |
| 150,000 < 200,000          | 21,838,575   | 18,506,316            | 190,272   | 220,989   | 2,921,283    | 285                  | 0                           |
| 200,000 < 250,000          | 12,401,085   | 9,908,064             | 121,719   | 152,867   | 2,218,572    | 137                  | 0                           |
| 250,000 < 500,000          | 24,843,900   | 17,800,079            | 273,395   | 411,184   | 6,359,336    | 94                   | 0                           |
| 500,000 < 1,000,000        | 15,337,453   | 9,395,147             | 200,460   | 300,730   | 5,441,128    | 12                   | 0                           |
| 1,000,000 < 3,000,000      | 14,890,445   | 7,867,875             | 202,295   | 320,920   | 6,499,361    | 6                    | 0                           |
| at least 3,000,000         | 18,140,121   | 6,719,073             | 235,261   | 449,828   | 10,735,959   | 0                    | 0                           |
| <b>Non-taxable Returns</b> | 11,287,110   | 10,031,215            | 101,455   | 84,857    | 1,103,764    | 78,578               | 44,397                      |
| at most 10,000             | 2,595,343    | 2,113,626             | 59,680    | 57,482    | 393,601      | 73,444               | 44,397                      |
| 10,000 < 20,000            | 2,635,635    | 2,152,377             | 21,636    | 12,749    | 453,013      | 4,141                | 0                           |
| 20,000 < 35,000            | 310,878      | 277,725               | 3,780     | 3,448     | 26,604       | 679                  | 0                           |
| 35,000 < 50,000            | 659,465      | 640,542               | 2,376     | 1,191     | 15,453       | 97                   | 0                           |
| 50,000 < 75,000            | 1,321,090    | 1,295,313             | 3,572     | 1,894     | 20,447       | 137                  | 0                           |
| 75,000 < 100,000           | 1,119,367    | 1,098,312             | 3,052     | 1,446     | 16,619       | 62                   | 0                           |
| 100,000 < 200,000          | 1,759,507    | 1,716,680             | 3,872     | 2,235     | 36,739       | 19                   | 0                           |
| 200,000 < 250,000          | 262,085      | 250,249               | 602       | 460       | 10,775       | 0                    | 0                           |
| 250,000 < 500,000          | 400,382      | 363,423               | 1,053     | 807       | 35,099       | 0                    | 0                           |
| at least 500,000           | 223,358      | 122,967               | 1,833     | 3,144     | 95,414       | 0                    | 0                           |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 1.13b** Income Source by Gross Income Level: All Filers <65 (Returns, 000s)

| Gross Income Level         | Gross Income | Employee Compensation | Interest | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 3,289.4      | 3,053.0               | 1,561.0  | 877.9     | 1,101.2      | 10.8                 | 4.5                         |
| <b>Taxable Returns</b>     | 2,476.2      | 2,373.8               | 1,349.0  | 764.0     | 916.0        | 2.2                  | 0.0                         |
| at most 10,000             | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 10,000 < 20,000            | 231.5        | 213.2                 | 55.6     | 26.9      | 45.4         | 0.3                  | 0.0                         |
| 20,000 < 30,000            | 347.4        | 326.8                 | 91.2     | 35.2      | 70.6         | 0.5                  | 0.0                         |
| 30,000 < 35,000            | 156.4        | 148.9                 | 51.3     | 19.9      | 35.3         | 0.2                  | 0.0                         |
| 35,000 < 40,000            | 142.5        | 136.7                 | 53.6     | 21.6      | 34.5         | 0.2                  | 0.0                         |
| 40,000 < 50,000            | 254.5        | 245.4                 | 115.1    | 48.0      | 70.0         | 0.3                  | 0.0                         |
| 50,000 < 60,000            | 200.2        | 193.5                 | 107.3    | 48.8      | 66.1         | 0.2                  | 0.0                         |
| 60,000 < 70,000            | 163.0        | 158.3                 | 97.9     | 47.9      | 60.8         | 0.2                  | 0.0                         |
| 70,000 < 75,000            | 73.3         | 71.3                  | 47.1     | 23.8      | 28.8         | 0.1                  | 0.0                         |
| 75,000 < 80,000            | 67.5         | 65.9                  | 45.2     | 23.4      | 27.6         | 0.1                  | 0.0                         |
| 80,000 < 90,000            | 121.9        | 119.2                 | 85.2     | 45.7      | 51.9         | 0.1                  | 0.0                         |
| 90,000 < 100,000           | 105.2        | 103.0                 | 77.4     | 43.9      | 47.1         | 0.0                  | 0.0                         |
| 100,000 < 150,000          | 321.1        | 313.9                 | 258.1    | 164.7     | 168.0        | 0.1                  | 0.0                         |
| 150,000 < 200,000          | 127.5        | 123.8                 | 111.4    | 82.7      | 80.0         | 0.1                  | 0.0                         |
| 200,000 < 250,000          | 55.9         | 53.6                  | 50.5     | 41.0      | 39.8         | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 74.0         | 69.4                  | 68.9     | 59.7      | 58.9         | 0.0                  | 0.0                         |
| 500,000 < 1,000,000        | 22.6         | 20.4                  | 21.6     | 19.9      | 20.1         | 0.0                  | 0.0                         |
| 1,000,000 < 3,000,000      | 9.5          | 8.4                   | 9.3      | 8.7       | 8.9          | 0.0                  | 0.0                         |
| at least 3,000,000         | 2.3          | 2.0                   | 2.3      | 2.2       | 2.2          | 0.0                  | 0.0                         |
| <b>Non-taxable Returns</b> | 813.2        | 679.1                 | 212.0    | 113.9     | 185.2        | 8.5                  | 4.5                         |
| at most 10,000             | 561.2        | 450.8                 | 139.2    | 86.3      | 122.9        | 8.0                  | 4.5                         |
| 10,000 < 20,000            | 175.0        | 152.8                 | 30.7     | 9.9       | 46.9         | 0.4                  | 0.0                         |
| 20,000 < 35,000            | 11.1         | 10.3                  | 4.0      | 1.7       | 2.4          | 0.0                  | 0.0                         |
| 35,000 < 50,000            | 15.5         | 15.3                  | 6.2      | 2.1       | 2.4          | 0.0                  | 0.0                         |
| 50,000 < 75,000            | 21.4         | 21.3                  | 11.5     | 4.2       | 3.8          | 0.0                  | 0.0                         |
| 75,000 < 100,000           | 13.0         | 12.9                  | 8.5      | 3.4       | 2.7          | 0.0                  | 0.0                         |
| 100,000 < 200,000          | 13.3         | 13.2                  | 9.8      | 4.8       | 3.3          | 0.0                  | 0.0                         |
| 200,000 < 250,000          | 1.2          | 1.2                   | 0.9      | 0.6       | 0.4          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 1.2          | 1.2                   | 1.0      | 0.6       | 0.4          | 0.0                  | 0.0                         |
| at least 500,000           | 0.2          | 0.2                   | 0.2      | 0.1       | 0.1          | 0.0                  | 0.0                         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.14a Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest  | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|-----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 189,337,777  | 136,132,307           | 2,738,329 | 3,411,941 | 47,391,414   | 558,645              | 222,431                     |
| <b>Taxable Returns</b>     | 184,397,573  | 132,307,643           | 2,469,865 | 3,239,898 | 46,453,165   | 72,999               | 0                           |
| at most 10,000             | 0            | 0                     | 0         | 0         | 0            | 0                    | 0                           |
| 10,000 < 20,000            | 0            | 0                     | 0         | 0         | 0            | 0                    | 0                           |
| 20,000 < 30,000            | 2,043,425    | 1,303,392             | 90,386    | 65,725    | 603,692      | 19,770               | 0                           |
| 30,000 < 35,000            | 1,392,556    | 953,236               | 48,859    | 38,656    | 360,307      | 8,503                | 0                           |
| 35,000 < 40,000            | 1,597,270    | 1,149,070             | 47,411    | 40,135    | 368,390      | 7,737                | 0                           |
| 40,000 < 50,000            | 3,975,694    | 3,030,761             | 93,890    | 82,607    | 779,846      | 11,410               | 0                           |
| 50,000 < 60,000            | 5,056,626    | 4,055,956             | 91,068    | 81,106    | 837,254      | 8,758                | 0                           |
| 60,000 < 70,000            | 6,107,617    | 5,071,632             | 89,750    | 81,140    | 871,719      | 6,625                | 0                           |
| 70,000 < 75,000            | 3,451,821    | 2,919,545             | 43,838    | 40,996    | 450,347      | 2,905                | 0                           |
| 75,000 < 80,000            | 3,608,482    | 3,081,930             | 42,215    | 40,592    | 446,278      | 2,533                | 0                           |
| 80,000 < 90,000            | 7,303,018    | 6,557,096             | 54,968    | 44,387    | 647,121      | 554                  | 0                           |
| 90,000 < 100,000           | 7,581,791    | 6,843,889             | 53,937    | 43,907    | 640,526      | 469                  | 0                           |
| 100,000 < 150,000          | 35,187,815   | 30,221,739            | 341,792   | 373,112   | 4,252,866    | 1,694                | 0                           |
| 150,000 < 200,000          | 21,013,040   | 17,389,898            | 223,082   | 282,936   | 3,117,891    | 767                  | 0                           |
| 200,000 < 250,000          | 12,061,021   | 9,366,399             | 143,519   | 200,877   | 2,350,688    | 462                  | 0                           |
| 250,000 < 500,000          | 24,562,988   | 16,980,171            | 332,845   | 516,852   | 6,733,653    | 532                  | 0                           |
| 500,000 < 1,000,000        | 15,472,144   | 9,088,683             | 244,460   | 386,510   | 5,752,693    | 202                  | 0                           |
| 1,000,000 < 3,000,000      | 15,306,721   | 7,643,898             | 242,988   | 413,100   | 7,006,813    | 78                   | 0                           |
| at least 3,000,000         | 18,675,543   | 6,650,346             | 284,855   | 507,260   | 11,233,082   | 0                    | 0                           |
| <b>Non-taxable Returns</b> | 4,940,204    | 3,824,664             | 268,464   | 172,043   | 938,248      | 485,646              | 222,431                     |
| at most 10,000             | 313,098      | 126,602               | 138,566   | 76,179    | 184,615      | 435,295              | 222,431                     |
| 10,000 < 20,000            | 1,246,377    | 649,652               | 98,556    | 67,168    | 473,094      | 42,092               | 0                           |
| 20,000 < 35,000            | 143,836      | 67,683                | 14,968    | 14,525    | 52,895       | 6,235                | 0                           |
| 35,000 < 50,000            | 171,437      | 147,542               | 3,498     | 2,883     | 18,640       | 1,124                | 0                           |
| 50,000 < 75,000            | 449,279      | 421,789               | 3,624     | 3,050     | 21,552       | 736                  | 0                           |
| 75,000 < 100,000           | 564,953      | 548,737               | 2,053     | 1,092     | 13,202       | 132                  | 0                           |
| 100,000 < 200,000          | 1,295,449    | 1,254,556             | 3,577     | 2,697     | 34,630       | 12                   | 0                           |
| 200,000 < 250,000          | 213,640      | 204,132               | 571       | 466       | 8,470        | 0                    | 0                           |
| 250,000 < 500,000          | 334,312      | 299,971               | 987       | 719       | 32,655       | 20                   | 0                           |
| at least 500,000           | 207,824      | 104,001               | 2,065     | 3,263     | 98,496       | 0                    | 0                           |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 1.14b** Income Source by Gross Income Level: Married Filing Joint (Returns, 000s)

| Gross Income Level         | Gross Income | Employee Compensation | Interest | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 1,490.6      | 1,292.4               | 1,089.2  | 689.4     | 805.3        | 57.7                 | 23.8                        |
| <b>Taxable Returns</b>     | 1,275.4      | 1,180.3               | 948.4    | 609.5     | 700.0        | 6.8                  | 0.0                         |
| at most 10,000             | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 10,000 < 20,000            | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 20,000 < 30,000            | 81.5         | 61.8                  | 44.2     | 23.5      | 41.8         | 2.0                  | 0.0                         |
| 30,000 < 35,000            | 42.9         | 34.7                  | 24.3     | 12.7      | 21.3         | 0.8                  | 0.0                         |
| 35,000 < 40,000            | 42.6         | 35.9                  | 24.8     | 13.3      | 20.8         | 0.7                  | 0.0                         |
| 40,000 < 50,000            | 88.3         | 77.5                  | 53.0     | 27.5      | 41.8         | 1.0                  | 0.0                         |
| 50,000 < 60,000            | 91.9         | 83.8                  | 57.8     | 30.0      | 42.8         | 0.8                  | 0.0                         |
| 60,000 < 70,000            | 94.0         | 88.0                  | 61.9     | 33.0      | 43.7         | 0.6                  | 0.0                         |
| 70,000 < 75,000            | 47.6         | 45.1                  | 32.3     | 17.4      | 22.1         | 0.3                  | 0.0                         |
| 75,000 < 80,000            | 46.6         | 44.4                  | 32.5     | 17.8      | 21.9         | 0.2                  | 0.0                         |
| 80,000 < 90,000            | 86.0         | 84.3                  | 61.0     | 32.9      | 38.5         | 0.1                  | 0.0                         |
| 90,000 < 100,000           | 79.9         | 78.5                  | 59.3     | 33.5      | 36.5         | 0.1                  | 0.0                         |
| 100,000 < 150,000          | 289.3        | 278.8                 | 236.9    | 153.9     | 158.9        | 0.2                  | 0.0                         |
| 150,000 < 200,000          | 122.6        | 117.7                 | 108.3    | 81.5      | 79.1         | 0.1                  | 0.0                         |
| 200,000 < 250,000          | 54.3         | 51.5                  | 49.6     | 40.7      | 39.6         | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 73.1         | 67.6                  | 68.6     | 60.1      | 59.3         | 0.0                  | 0.0                         |
| 500,000 < 1,000,000        | 22.8         | 20.2                  | 22.0     | 20.4      | 20.5         | 0.0                  | 0.0                         |
| 1,000,000 < 3,000,000      | 9.8          | 8.5                   | 9.5      | 9.1       | 9.2          | 0.0                  | 0.0                         |
| at least 3,000,000         | 2.4          | 2.1                   | 2.4      | 2.3       | 2.3          | 0.0                  | 0.0                         |
| <b>Non-taxable Returns</b> | 215.2        | 112.1                 | 140.8    | 79.8      | 105.2        | 50.9                 | 23.8                        |
| at most 10,000             | 98.0         | 27.9                  | 69.8     | 41.0      | 45.7         | 45.9                 | 23.8                        |
| 10,000 < 20,000            | 82.2         | 52.5                  | 46.0     | 26.3      | 47.6         | 4.4                  | 0.0                         |
| 20,000 < 35,000            | 5.5          | 3.1                   | 4.2      | 3.0       | 3.6          | 0.5                  | 0.0                         |
| 35,000 < 50,000            | 4.0          | 3.6                   | 2.4      | 0.9       | 1.2          | 0.1                  | 0.0                         |
| 50,000 < 75,000            | 7.2          | 6.9                   | 4.6      | 1.8       | 2.0          | 0.1                  | 0.0                         |
| 75,000 < 100,000           | 6.5          | 6.4                   | 4.6      | 1.9       | 1.7          | 0.0                  | 0.0                         |
| 100,000 < 200,000          | 9.6          | 9.5                   | 7.5      | 3.7       | 2.7          | 0.0                  | 0.0                         |
| 200,000 < 250,000          | 1.0          | 0.9                   | 0.8      | 0.5       | 0.3          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 1.0          | 1.0                   | 0.9      | 0.6       | 0.4          | 0.0                  | 0.0                         |
| at least 500,000           | 0.2          | 0.2                   | 0.2      | 0.1       | 0.1          | 0.0                  | 0.0                         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.15a Income Source by Gross Income Level: Single Filers (Amounts, \$000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest  | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|-----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 55,590,167   | 42,980,581            | 1,252,616 | 1,428,087 | 10,480,585   | 949,197              | 397,494                     |
| <b>Taxable Returns</b>     | 51,104,715   | 39,263,648            | 942,280   | 1,168,821 | 9,868,116    | 138,151              | 0                           |
| at most 10,000             | 0            | 0                     | 0         | 0         | 0            | 0                    | 0                           |
| 10,000 < 20,000            | 3,789,289    | 3,073,840             | 114,690   | 103,031   | 542,732      | 45,005               | 0                           |
| 20,000 < 30,000            | 5,019,503    | 4,230,560             | 107,766   | 107,752   | 605,615      | 32,189               | 0                           |
| 30,000 < 35,000            | 2,848,299    | 2,466,816             | 47,420    | 47,860    | 296,833      | 10,631               | 0                           |
| 35,000 < 40,000            | 2,967,328    | 2,599,044             | 43,831    | 46,679    | 286,986      | 9,213                | 0                           |
| 40,000 < 50,000            | 5,945,025    | 5,258,015             | 81,631    | 85,035    | 534,503      | 14,159               | 0                           |
| 50,000 < 60,000            | 4,814,875    | 4,226,638             | 66,730    | 71,621    | 458,964      | 9,078                | 0                           |
| 60,000 < 70,000            | 3,706,408    | 3,217,891             | 52,853    | 60,870    | 382,071      | 7,277                | 0                           |
| 70,000 < 75,000            | 1,586,775    | 1,360,923             | 23,811    | 28,034    | 177,050      | 3,043                | 0                           |
| 75,000 < 80,000            | 1,410,628    | 1,207,973             | 21,422    | 24,398    | 159,227      | 2,391                | 0                           |
| 80,000 < 90,000            | 2,355,993    | 2,046,362             | 31,744    | 35,990    | 244,405      | 2,508                | 0                           |
| 90,000 < 100,000           | 1,792,977    | 1,577,374             | 20,412    | 21,600    | 174,031      | 440                  | 0                           |
| 100,000 < 150,000          | 4,875,338    | 3,646,045             | 102,107   | 138,848   | 989,348      | 1,010                | 0                           |
| 150,000 < 200,000          | 1,946,132    | 1,229,294             | 48,028    | 75,019    | 594,185      | 394                  | 0                           |
| 200,000 < 250,000          | 1,133,227    | 644,531               | 26,840    | 46,756    | 415,370      | 269                  | 0                           |
| 250,000 < 500,000          | 2,336,099    | 1,114,303             | 56,755    | 101,920   | 1,063,504    | 383                  | 0                           |
| 500,000 < 1,000,000        | 1,464,871    | 562,701               | 37,165    | 60,816    | 804,315      | 126                  | 0                           |
| 1,000,000 < 3,000,000      | 1,360,652    | 435,930               | 30,563    | 53,811    | 840,366      | 18                   | 0                           |
| at least 3,000,000         | 1,751,295    | 365,408               | 28,511    | 58,780    | 1,298,611    | 15                   | 0                           |
| <b>Non-taxable Returns</b> | 4,485,453    | 3,716,934             | 310,336   | 259,266   | 612,469      | 811,046              | 397,494                     |
| at most 10,000             | 2,237,267    | 1,713,377             | 259,514   | 202,391   | 437,846      | 773,354              | 397,494                     |
| 10,000 < 20,000            | 159,815      | 57,191                | 30,092    | 30,548    | 68,002       | 26,016               | 0                           |
| 20,000 < 35,000            | 220,703      | 172,721               | 8,872     | 11,400    | 34,358       | 6,648                | 0                           |
| 35,000 < 50,000            | 392,178      | 362,052               | 4,560     | 5,662     | 22,579       | 2,675                | 0                           |
| 50,000 < 75,000            | 649,791      | 618,590               | 4,196     | 5,817     | 23,138       | 1,950                | 0                           |
| 75,000 < 100,000           | 379,103      | 368,943               | 1,399     | 1,277     | 7,838        | 354                  | 0                           |
| 100,000 < 200,000          | 338,148      | 326,417               | 1,407     | 1,654     | 8,704        | 33                   | 0                           |
| 200,000 < 250,000          | 37,091       | 34,235                | 93        | 249       | 2,514        | 0                    | 0                           |
| 250,000 < 500,000          | 50,285       | 46,026                | 117       | 64        | 4,093        | 15                   | 0                           |
| at least 500,000           | 21,072       | 17,383                | 87        | 203       | 3,398        | 0                    | 0                           |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.15b Income Source by Gross Income Level: Single Filers (Returns, 000s)**

| Gross Income Level         | Gross Income | Employee Compensation | Interest | Dividends | Other Income | Retirement Exclusion | Excess Retirement Exclusion |
|----------------------------|--------------|-----------------------|----------|-----------|--------------|----------------------|-----------------------------|
| <b>All Returns</b>         | 1,686.2      | 1,368.6               | 746.0    | 431.1     | 489.8        | 111.8                | 50.8                        |
| <b>Taxable Returns</b>     | 1,059.9      | 947.7                 | 497.7    | 274.7     | 327.5        | 14.9                 | 0.0                         |
| at most 10,000             | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |
| 10,000 < 20,000            | 257.6        | 220.9                 | 79.9     | 43.7      | 65.9         | 5.3                  | 0.0                         |
| 20,000 < 30,000            | 202.3        | 179.1                 | 71.2     | 36.7      | 50.9         | 3.5                  | 0.0                         |
| 30,000 < 35,000            | 87.8         | 79.8                  | 35.0     | 17.1      | 22.0         | 1.2                  | 0.0                         |
| 35,000 < 40,000            | 79.2         | 72.9                  | 34.4     | 16.6      | 20.4         | 0.9                  | 0.0                         |
| 40,000 < 50,000            | 132.9        | 123.4                 | 67.3     | 32.2      | 36.7         | 1.4                  | 0.0                         |
| 50,000 < 60,000            | 88.2         | 82.0                  | 51.5     | 26.4      | 28.5         | 0.9                  | 0.0                         |
| 60,000 < 70,000            | 57.3         | 53.2                  | 36.9     | 20.3      | 21.0         | 0.7                  | 0.0                         |
| 70,000 < 75,000            | 21.9         | 20.2                  | 15.3     | 8.6       | 8.6          | 0.3                  | 0.0                         |
| 75,000 < 80,000            | 18.2         | 16.8                  | 13.1     | 7.6       | 7.4          | 0.2                  | 0.0                         |
| 80,000 < 90,000            | 27.8         | 26.1                  | 20.6     | 12.3      | 11.8         | 0.2                  | 0.0                         |
| 90,000 < 100,000           | 18.9         | 18.1                  | 14.5     | 9.0       | 8.5          | 0.0                  | 0.0                         |
| 100,000 < 150,000          | 41.0         | 35.4                  | 33.8     | 24.2      | 24.5         | 0.1                  | 0.0                         |
| 150,000 < 200,000          | 11.4         | 9.0                   | 10.0     | 7.9       | 8.3          | 0.0                  | 0.0                         |
| 200,000 < 250,000          | 5.1          | 3.8                   | 4.6      | 3.8       | 4.0          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 6.9          | 4.8                   | 6.4      | 5.4       | 5.9          | 0.0                  | 0.0                         |
| 500,000 < 1,000,000        | 2.1          | 1.4                   | 2.0      | 1.8       | 2.0          | 0.0                  | 0.0                         |
| 1,000,000 < 3,000,000      | 0.9          | 0.6                   | 0.8      | 0.8       | 0.8          | 0.0                  | 0.0                         |
| at least 3,000,000         | 0.2          | 0.1                   | 0.2      | 0.2       | 0.2          | 0.0                  | 0.0                         |
| <b>Non-taxable Returns</b> | 626.3        | 420.9                 | 248.3    | 156.4     | 162.3        | 97.0                 | 50.8                        |
| at most 10,000             | 579.3        | 383.9                 | 221.9    | 142.0     | 147.6        | 93.3                 | 50.8                        |
| 10,000 < 20,000            | 11.7         | 4.6                   | 8.3      | 6.1       | 7.5          | 2.7                  | 0.0                         |
| 20,000 < 35,000            | 8.0          | 6.3                   | 3.5      | 2.0       | 2.4          | 0.6                  | 0.0                         |
| 35,000 < 50,000            | 9.3          | 8.6                   | 4.0      | 1.7       | 1.7          | 0.2                  | 0.0                         |
| 50,000 < 75,000            | 10.6         | 10.2                  | 5.7      | 2.4       | 1.8          | 0.2                  | 0.0                         |
| 75,000 < 100,000           | 4.4          | 4.4                   | 2.8      | 1.2       | 0.8          | 0.0                  | 0.0                         |
| 100,000 < 200,000          | 2.6          | 2.6                   | 1.8      | 0.9       | 0.5          | 0.0                  | 0.0                         |
| 200,000 < 250,000          | 0.2          | 0.2                   | 0.1      | 0.1       | 0.0          | 0.0                  | 0.0                         |
| 250,000 < 500,000          | 0.2          | 0.2                   | 0.1      | 0.1       | 0.0          | 0.0                  | 0.0                         |
| at least 500,000           | 0.0          | 0.0                   | 0.0      | 0.0       | 0.0          | 0.0                  | 0.0                         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.21a Other Income Source by Gross Income Level: All Returns (Amounts, \$000s)**

| Gross Income Level         | Net Business Profit | Net Capital Gain | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Excess Net Gambling | Alimony Received | Misc Income |
|----------------------------|---------------------|------------------|-----------------|---------------------|---------------|---------------|---------------------|------------------|-------------|
| <b>All Returns</b>         | 10,437,399          | 13,334,367       | 9,606,990       | 14,633,183          | 9,296,690     | 1,470,089     | 117,626             | 392,922          | 2,497,568   |
| <b>Taxable Returns</b>     | 9,742,269           | 13,066,748       | 9,059,398       | 14,505,625          | 9,248,591     | 1,360,756     | 103,258             | 371,352          | 2,407,308   |
| at most 10,000             | 0                   | 0                | 0               | 0                   | 0             | 0             | 0                   | 0                | 0           |
| 10,000 < 20,000            | 174,595             | 78,478           | 226,848         | 18,089              | 7,825         | 16,887        | 2,882               | 10,108           | 29,601      |
| 20,000 < 30,000            | 441,156             | 123,571          | 627,593         | 41,223              | 25,725        | 39,346        | 6,765               | 27,870           | 48,595      |
| 30,000 < 35,000            | 214,351             | 67,646           | 346,626         | 26,831              | 16,600        | 22,044        | 3,351               | 17,426           | 26,626      |
| 35,000 < 40,000            | 192,251             | 72,063           | 354,121         | 27,479              | 19,214        | 23,531        | 3,068               | 19,185           | 26,097      |
| 40,000 < 50,000            | 377,425             | 155,346          | 700,961         | 61,195              | 44,758        | 46,324        | 5,755               | 41,051           | 51,924      |
| 50,000 < 60,000            | 365,682             | 165,484          | 646,581         | 69,580              | 55,529        | 48,829        | 6,166               | 38,662           | 51,724      |
| 60,000 < 70,000            | 363,019             | 172,276          | 589,653         | 72,831              | 59,289        | 46,593        | 4,847               | 34,249           | 48,990      |
| 70,000 < 75,000            | 180,481             | 89,221           | 279,366         | 40,919              | 33,464        | 23,648        | 2,122               | 15,456           | 25,593      |
| 75,000 < 80,000            | 173,948             | 91,571           | 262,270         | 42,066              | 34,145        | 23,210        | 1,991               | 14,059           | 23,947      |
| 80,000 < 90,000            | 331,896             | 138,066          | 276,041         | 74,244              | 72,840        | 35,869        | 3,183               | 22,977           | 37,174      |
| 90,000 < 100,000           | 306,430             | 128,114          | 224,809         | 77,734              | 70,516        | 34,081        | 2,846               | 18,773           | 32,362      |
| 100,000 < 150,000          | 1,342,865           | 952,187          | 2,003,289       | 462,949             | 368,407       | 169,532       | 11,866              | 55,576           | 204,444     |
| 150,000 < 200,000          | 1,008,179           | 857,834          | 930,573         | 466,177             | 336,108       | 120,444       | 7,323               | 24,233           | 155,773     |
| 200,000 < 250,000          | 733,251             | 690,135          | 474,958         | 469,263             | 300,244       | 91,993        | 5,112               | 11,866           | 117,024     |
| 250,000 < 500,000          | 1,790,158           | 2,062,830        | 702,856         | 1,949,413           | 1,036,473     | 234,982       | 9,466               | 14,692           | 326,962     |
| 500,000 < 1,000,000        | 914,570             | 1,702,526        | 258,540         | 2,294,214           | 1,207,659     | 142,731       | 10,737              | 4,677            | 287,222     |
| 1,000,000 < 3,000,000      | 517,726             | 2,014,808        | 116,073         | 3,125,409           | 1,911,414     | 124,362       | 2,796               | 493              | 340,410     |
| at least 3,000,000         | 314,284             | 3,504,592        | 38,238          | 5,186,009           | 3,648,382     | 116,353       | 12,980              | 0                | 572,841     |
| <b>Non-taxable Returns</b> | 695,131             | 267,619          | 547,592         | 127,558             | 48,099        | 109,333       | 14,368              | 21,571           | 90,259      |
| at most 10,000             | 266,455             | 142,315          | 182,638         | 10,997              | 3,950         | 66,496        | 8,751               | 9,815            | 46,344      |
| 10,000 < 20,000            | 365,664             | 50,845           | 276,560         | 12,750              | 6,726         | 27,814        | 4,202               | 10,690           | 22,038      |
| 20,000 < 35,000            | 16,084              | 17,295           | 42,656          | 2,736               | 1,497         | 4,536         | 153                 | 495              | 6,143       |
| 35,000 < 50,000            | 7,753               | 9,585            | 17,132          | 1,710               | 1,403         | 2,675         | 199                 | 167              | 3,017       |
| 50,000 < 75,000            | 7,484               | 11,402           | 15,553          | 3,079               | 3,194         | 2,546         | 146                 | 245              | 4,221       |
| 75,000 < 100,000           | 5,510               | 4,581            | 4,924           | 1,900               | 3,005         | 1,459         | 172                 | 8                | 1,758       |
| 100,000 < 200,000          | 11,602              | 7,116            | 6,661           | 7,834               | 8,467         | 1,973         | 193                 | 150              | 2,837       |
| 200,000 < 250,000          | 2,661               | 1,885            | 365             | 3,364               | 2,780         | 696           | 144                 | 0                | 485         |
| 250,000 < 500,000          | 5,209               | 6,415            | 851             | 17,249              | 7,070         | 750           | 392                 | 0                | 1,011       |
| at least 500,000           | 6,710               | 16,180           | 252             | 65,941              | 10,006        | 387           | 17                  | 0                | 2,405       |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.21b Other Income Source by Gross Income Level: All Returns (Returns, 000s)**

| Gross Income Level         | Net Business Profit | Net Capital Gain | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Excess Net Gambling | Alimony Received | Misc Income |
|----------------------------|---------------------|------------------|-----------------|---------------------|---------------|---------------|---------------------|------------------|-------------|
| <b>All Returns</b>         | 406.8               | 596.0            | 493.7           | 112.0               | 78.4          | 103.9         | 19.9                | 20.2             | 161.9       |
| <b>Taxable Returns</b>     | 304.0               | 486.1            | 407.2           | 104.1               | 75.1          | 82.7          | 14.7                | 17.3             | 135.6       |
| at most 10,000             | 0.0                 | 0.0              | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0                 | 0.0              | 0.0         |
| 10,000 < 20,000            | 18.8                | 22.9             | 25.3            | 2.5                 | 1.0           | 2.9           | 1.0                 | 1.0              | 6.5         |
| 20,000 < 30,000            | 32.6                | 31.1             | 47.5            | 4.2                 | 2.5           | 6.4           | 2.1                 | 2.6              | 9.5         |
| 30,000 < 35,000            | 14.3                | 15.4             | 22.5            | 2.2                 | 1.4           | 3.2           | 1.0                 | 1.5              | 4.8         |
| 35,000 < 40,000            | 12.7                | 15.5             | 21.3            | 2.1                 | 1.5           | 3.0           | 0.9                 | 1.4              | 4.7         |
| 40,000 < 50,000            | 24.2                | 31.1             | 38.7            | 4.2                 | 3.1           | 6.0           | 1.7                 | 2.8              | 9.4         |
| 50,000 < 60,000            | 21.9                | 29.9             | 32.9            | 4.3                 | 3.3           | 5.6           | 1.5                 | 2.2              | 8.7         |
| 60,000 < 70,000            | 20.0                | 27.9             | 28.3            | 4.1                 | 3.3           | 5.0           | 1.1                 | 1.6              | 8.0         |
| 70,000 < 75,000            | 9.6                 | 13.4             | 13.0            | 2.0                 | 1.6           | 2.4           | 0.5                 | 0.6              | 3.8         |
| 75,000 < 80,000            | 9.0                 | 13.2             | 11.8            | 1.9                 | 1.7           | 2.2           | 0.4                 | 0.5              | 3.7         |
| 80,000 < 90,000            | 16.1                | 22.7             | 16.5            | 3.4                 | 3.3           | 3.9           | 0.7                 | 0.7              | 6.3         |
| 90,000 < 100,000           | 14.1                | 21.0             | 13.8            | 3.1                 | 3.1           | 3.4           | 0.6                 | 0.5              | 5.8         |
| 100,000 < 150,000          | 50.2                | 93.6             | 70.3            | 15.7                | 13.1          | 13.8          | 1.7                 | 1.1              | 24.0        |
| 150,000 < 200,000          | 23.4                | 51.4             | 28.3            | 10.7                | 8.6           | 7.6           | 0.7                 | 0.4              | 12.4        |
| 200,000 < 250,000          | 11.7                | 27.5             | 12.8            | 7.8                 | 5.7           | 4.5           | 0.3                 | 0.1              | 6.7         |
| 250,000 < 500,000          | 17.7                | 44.0             | 16.5            | 18.3                | 11.7          | 7.7           | 0.4                 | 0.1              | 11.8        |
| 500,000 < 1,000,000        | 5.4                 | 16.2             | 5.1             | 10.0                | 5.8           | 3.1           | 0.1                 | 0.0              | 5.5         |
| 1,000,000 < 3,000,000      | 1.9                 | 7.5              | 2.2             | 5.8                 | 3.2           | 1.4           | 0.1                 | 0.0              | 3.1         |
| at least 3,000,000         | 0.5                 | 2.0              | 0.6             | 1.8                 | 1.0           | 0.4           | 0.0                 | 0.0              | 1.1         |
| <b>Non-taxable Returns</b> | 102.8               | 109.8            | 86.4            | 7.9                 | 3.3           | 21.2          | 5.2                 | 2.9              | 26.3        |
| at most 10,000             | 62.8                | 84.7             | 48.5            | 4.7                 | 1.3           | 15.0          | 3.5                 | 1.6              | 18.2        |
| 10,000 < 20,000            | 35.3                | 15.7             | 31.4            | 2.0                 | 1.0           | 4.9           | 1.4                 | 1.2              | 5.3         |
| 20,000 < 35,000            | 1.4                 | 2.8              | 3.0             | 0.4                 | 0.1           | 0.5           | 0.1                 | 0.0              | 0.8         |
| 35,000 < 50,000            | 0.8                 | 1.4              | 1.1             | 0.1                 | 0.1           | 0.2           | 0.1                 | 0.0              | 0.4         |
| 50,000 < 75,000            | 1.0                 | 1.9              | 1.1             | 0.2                 | 0.2           | 0.2           | 0.1                 | 0.0              | 0.6         |
| 75,000 < 100,000           | 0.6                 | 1.2              | 0.6             | 0.1                 | 0.2           | 0.1           | 0.0                 | 0.0              | 0.4         |
| 100,000 < 200,000          | 0.7                 | 1.6              | 0.7             | 0.2                 | 0.3           | 0.2           | 0.0                 | 0.0              | 0.5         |
| 200,000 < 250,000          | 0.1                 | 0.2              | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0                 | 0.0              | 0.0         |
| 250,000 < 500,000          | 0.1                 | 0.2              | 0.1             | 0.1                 | 0.1           | 0.0           | 0.0                 | 0.0              | 0.1         |
| at least 500,000           | 0.0                 | 0.1              | 0.0             | 0.1                 | 0.0           | 0.0           | 0.0                 | 0.0              | 0.0         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.22a. Other Income by Gross Income Level: At least One Filer 65+ (Amounts, \$000s)**

| Gross Income Level         | Net Profit | Net Gain  | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Net Gambling | Alimony Received | Misc Income |
|----------------------------|------------|-----------|-----------------|---------------------|---------------|---------------|--------------|------------------|-------------|
| <b>All Returns</b>         | 980,827    | 4,039,687 | 4,996,198       | 1,913,319           | 1,635,402     | 548,434       | 29,818       | 30,772           | 931,092     |
| <b>Taxable Returns</b>     | 930,873    | 3,874,281 | 4,557,690       | 1,900,214           | 1,629,245     | 467,777       | 21,461       | 23,108           | 883,136     |
| at most 10,000             | 0          | 0         | 0               | 0                   | 0             | 0             | 0            | 0                | 0           |
| 10,000 < 20,000            | 10,118     | 29,107    | 163,776         | 2,312               | 843           | 7,986         | 988          | 2,989            | 8,612       |
| 20,000 < 30,000            | 35,225     | 68,022    | 440,188         | 7,240               | 3,984         | 18,323        | 2,256        | 3,321            | 18,620      |
| 30,000 < 35,000            | 19,631     | 37,124    | 224,238         | 5,078               | 2,376         | 9,860         | 851          | 1,460            | 10,841      |
| 35,000 < 40,000            | 17,854     | 39,286    | 217,570         | 5,686               | 2,963         | 10,132        | 717          | 1,527            | 11,144      |
| 40,000 < 50,000            | 39,245     | 79,751    | 398,764         | 11,364              | 5,846         | 17,668        | 1,547        | 2,585            | 21,906      |
| 50,000 < 60,000            | 36,454     | 77,566    | 334,358         | 13,393              | 5,972         | 17,332        | 1,611        | 1,566            | 19,924      |
| 60,000 < 70,000            | 33,336     | 76,789    | 279,480         | 11,772              | 6,675         | 16,540        | 1,314        | 1,384            | 18,997      |
| 70,000 < 75,000            | 17,310     | 38,688    | 124,242         | 7,790               | 3,814         | 8,214         | 414          | 744              | 9,931       |
| 75,000 < 80,000            | 16,127     | 37,136    | 116,343         | 7,267               | 3,554         | 8,992         | 345          | 955              | 9,035       |
| 80,000 < 90,000            | 21,862     | 28,465    | 35,190          | 10,442              | 7,202         | 7,175         | 346          | 762              | 8,194       |
| 90,000 < 100,000           | 15,181     | 13,485    | 5,918           | 6,475               | 4,249         | 4,794         | 259          | 189              | 2,920       |
| 100,000 < 150,000          | 126,267    | 315,844   | 927,789         | 71,122              | 37,735        | 51,719        | 2,527        | 2,900            | 69,755      |
| 150,000 < 200,000          | 94,718     | 270,930   | 419,183         | 70,736              | 35,808        | 38,225        | 1,847        | 1,223            | 52,691      |
| 200,000 < 250,000          | 66,845     | 206,792   | 229,833         | 65,762              | 34,714        | 28,082        | 1,258        | 611              | 41,376      |
| 250,000 < 500,000          | 165,429    | 653,979   | 380,096         | 257,506             | 125,627       | 77,827        | 1,592        | 712              | 105,728     |
| 500,000 < 1,000,000        | 82,528     | 548,811   | 154,588         | 282,222             | 164,511       | 48,703        | 3,499        | 179              | 96,705      |
| 1,000,000 < 3,000,000      | 74,970     | 584,261   | 76,746          | 449,485             | 307,061       | 48,838        | 78           | 0                | 112,690     |
| at least 3,000,000         | 57,772     | 768,243   | 29,387          | 614,563             | 876,310       | 47,366        | 11           | 0                | 264,068     |
| <b>Non-taxable Returns</b> | 49,954     | 165,406   | 438,508         | 13,105              | 6,157         | 80,658        | 8,358        | 7,664            | 47,956      |
| at most 10,000             | 19,573     | 83,469    | 145,026         | 2,572               | 853           | 55,566        | 6,189        | 5,909            | 25,004      |
| 10,000 < 20,000            | 24,274     | 40,180    | 222,758         | 3,465               | 1,682         | 17,178        | 1,830        | 1,459            | 11,447      |
| 20,000 < 35,000            | 3,836      | 14,197    | 37,666          | 1,113               | 372           | 3,354         | 74           | 142              | 4,235       |
| 35,000 < 50,000            | 676        | 8,147     | 14,502          | 670                 | 257           | 1,676         | 91           | 25               | 2,143       |
| 50,000 < 75,000            | 564        | 9,150     | 12,134          | 895                 | 373           | 1,316         | 79           | 129              | 2,784       |
| 75,000 < 100,000           | 297        | 2,513     | 2,327           | 357                 | 135           | 308           | 95           | 0                | 666         |
| 100,000 < 200,000          | 381        | 2,863     | 3,439           | 1,376               | 343           | 618           | 1            | 0                | 1,074       |
| 200,000 < 250,000          | 211        | 582       | 223             | 11                  | 70            | 404           | 0            | 0                | 105         |
| 250,000 < 500,000          | 141        | 2,324     | 352             | 519                 | 55            | 188           | 0            | 0                | 270         |
| at least 500,000           | 0          | 1,981     | 81              | 2,127               | 2,018         | 49            | 0            | 0                | 227         |

## Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 1.22b** Other Income by Gross Income Level: At least One Filer 65+ (Returns, 000s)

[illegible]

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.23a Other Income Source by Gross Income Level: All Filers <65 (Amounts, \$000s)**

| Gross Income Level         | Net Business Profit | Net Capital Gain | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Excess Net Gambling | Alimony Received | Misc Income |
|----------------------------|---------------------|------------------|-----------------|---------------------|---------------|---------------|---------------------|------------------|-------------|
| <b>All Returns</b>         | 9,456,573           | 9,294,679        | 4,610,792       | 12,719,864          | 7,661,288     | 921,655       | 87,807              | 362,150          | 1,566,475   |
| <b>Taxable Returns</b>     | 8,811,395           | 9,192,467        | 4,501,708       | 12,605,411          | 7,619,347     | 892,979       | 81,797              | 348,244          | 1,524,172   |
| at most 10,000             | 0                   | 0                | 0               | 0                   | 0             | 0             | 0                   | 0                | 0           |
| 10,000 < 20,000            | 164,477             | 49,371           | 63,072          | 15,777              | 6,983         | 8,900         | 1,894               | 7,118            | 20,988      |
| 20,000 < 30,000            | 405,931             | 55,549           | 187,405         | 33,984              | 21,740        | 21,023        | 4,509               | 24,549           | 29,975      |
| 30,000 < 35,000            | 194,720             | 30,522           | 122,389         | 21,754              | 14,224        | 12,184        | 2,500               | 15,965           | 15,785      |
| 35,000 < 40,000            | 174,397             | 32,777           | 136,551         | 21,794              | 16,251        | 13,399        | 2,351               | 17,658           | 14,953      |
| 40,000 < 50,000            | 338,180             | 75,594           | 302,197         | 49,830              | 38,912        | 28,655        | 4,208               | 38,466           | 30,018      |
| 50,000 < 60,000            | 329,228             | 87,918           | 312,223         | 56,187              | 49,556        | 31,496        | 4,556               | 37,096           | 31,800      |
| 60,000 < 70,000            | 329,683             | 95,487           | 310,173         | 61,060              | 52,613        | 30,053        | 3,533               | 32,865           | 29,993      |
| 70,000 < 75,000            | 163,171             | 50,533           | 155,124         | 33,129              | 29,650        | 15,433        | 1,708               | 14,713           | 15,663      |
| 75,000 < 80,000            | 157,821             | 54,435           | 145,927         | 34,798              | 30,591        | 14,218        | 1,646               | 13,104           | 14,913      |
| 80,000 < 90,000            | 310,034             | 109,602          | 240,851         | 63,803              | 65,638        | 28,694        | 2,837               | 22,215           | 28,980      |
| 90,000 < 100,000           | 291,249             | 114,628          | 218,891         | 71,259              | 66,267        | 29,286        | 2,587               | 18,584           | 29,442      |
| 100,000 < 150,000          | 1,216,598           | 636,343          | 1,075,499       | 391,827             | 330,672       | 117,813       | 9,339               | 52,676           | 134,690     |
| 150,000 < 200,000          | 913,461             | 586,904          | 511,390         | 395,441             | 300,300       | 82,220        | 5,475               | 23,010           | 103,082     |
| 200,000 < 250,000          | 666,406             | 483,343          | 245,125         | 403,501             | 265,530       | 63,910        | 3,854               | 11,255           | 75,647      |
| 250,000 < 500,000          | 1,624,729           | 1,408,851        | 322,760         | 1,691,907           | 910,846       | 157,155       | 7,875               | 13,979           | 221,234     |
| 500,000 < 1,000,000        | 832,042             | 1,153,715        | 103,952         | 2,011,992           | 1,043,147     | 94,027        | 7,238               | 4,497            | 190,517     |
| 1,000,000 < 3,000,000      | 442,756             | 1,430,547        | 39,327          | 2,675,924           | 1,604,354     | 75,524        | 2,717               | 493              | 227,719     |
| at least 3,000,000         | 256,512             | 2,736,349        | 8,852           | 4,571,446           | 2,772,072     | 68,987        | 12,969              | 0                | 308,773     |
| <b>Non-taxable Returns</b> | 645,177             | 102,212          | 109,084         | 114,453             | 41,941        | 28,675        | 6,010               | 13,906           | 42,303      |
| at most 10,000             | 246,882             | 58,846           | 37,612          | 8,425               | 3,097         | 10,930        | 2,562               | 3,907            | 21,340      |
| 10,000 < 20,000            | 341,390             | 10,665           | 53,802          | 9,285               | 5,044         | 10,635        | 2,372               | 9,230            | 10,590      |
| 20,000 < 35,000            | 12,248              | 3,098            | 4,990           | 1,623               | 1,125         | 1,181         | 79                  | 353              | 1,908       |
| 35,000 < 50,000            | 7,076               | 1,438            | 2,630           | 1,040               | 1,147         | 1,000         | 108                 | 141              | 874         |
| 50,000 < 75,000            | 6,920               | 2,252            | 3,419           | 2,184               | 2,821         | 1,230         | 68                  | 117              | 1,437       |
| 75,000 < 100,000           | 5,213               | 2,067            | 2,597           | 1,543               | 2,870         | 1,151         | 78                  | 8                | 1,092       |
| 100,000 < 200,000          | 11,221              | 4,253            | 3,222           | 6,458               | 8,124         | 1,355         | 192                 | 150              | 1,763       |
| 200,000 < 250,000          | 2,450               | 1,304            | 142             | 3,353               | 2,710         | 292           | 144                 | 0                | 380         |
| 250,000 < 500,000          | 5,068               | 4,091            | 499             | 16,730              | 7,015         | 562           | 392                 | 0                | 741         |
| at least 500,000           | 6,710               | 14,199           | 171             | 63,813              | 7,988         | 338           | 17                  | 0                | 2,178       |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.23b Other Income by Gross Income Level: All Filers <65 (Returns, 000s)**

| Gross Income Level         | Net Profit | Net Gain | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Net Gambling | Alimony Received | Misc Income |
|----------------------------|------------|----------|-----------------|---------------------|---------------|---------------|--------------|------------------|-------------|
| <b>All Returns</b>         | 368.6      | 440.8    | 282.7           | 88.9                | 69.3          | 68.4          | 14.1         | 17.9             | 120.1       |
| <b>Taxable Returns</b>     | 276.6      | 384.5    | 259.4           | 84.3                | 66.7          | 62.0          | 12.0         | 16.0             | 106.7       |
| at most 10,000             | 0.0        | 0.0      | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |
| 10,000 < 20,000            | 17.5       | 14.8     | 9.3             | 1.9                 | 0.9           | 1.6           | 0.7          | 0.7              | 4.8         |
| 20,000 < 30,000            | 29.1       | 16.4     | 20.2            | 2.8                 | 2.1           | 3.8           | 1.5          | 2.3              | 6.1         |
| 30,000 < 35,000            | 12.6       | 8.8      | 11.4            | 1.5                 | 1.2           | 2.0           | 0.8          | 1.4              | 3.1         |
| 35,000 < 40,000            | 11.2       | 9.4      | 11.7            | 1.4                 | 1.3           | 2.0           | 0.7          | 1.4              | 3.2         |
| 40,000 < 50,000            | 21.5       | 20.9     | 23.5            | 2.9                 | 2.7           | 4.2           | 1.4          | 2.6              | 6.8         |
| 50,000 < 60,000            | 19.8       | 21.8     | 21.9            | 3.1                 | 3.0           | 4.1           | 1.2          | 2.1              | 6.6         |
| 60,000 < 70,000            | 18.2       | 21.5     | 20.1            | 3.2                 | 3.0           | 3.8           | 0.9          | 1.5              | 6.3         |
| 70,000 < 75,000            | 8.8        | 10.6     | 9.5             | 1.5                 | 1.5           | 1.9           | 0.4          | 0.6              | 3.0         |
| 75,000 < 80,000            | 8.2        | 10.7     | 8.8             | 1.5                 | 1.5           | 1.7           | 0.4          | 0.5              | 3.0         |
| 80,000 < 90,000            | 15.4       | 20.7     | 15.5            | 2.9                 | 3.0           | 3.4           | 0.6          | 0.7              | 5.7         |
| 90,000 < 100,000           | 13.6       | 20.0     | 13.6            | 2.9                 | 3.0           | 3.1           | 0.5          | 0.5              | 5.5         |
| 100,000 < 150,000          | 46.2       | 80.2     | 50.0            | 12.8                | 11.9          | 11.0          | 1.5          | 1.1              | 20.0        |
| 150,000 < 200,000          | 21.4       | 44.8     | 20.2            | 8.9                 | 7.7           | 6.0           | 0.6          | 0.3              | 10.2        |
| 200,000 < 250,000          | 10.6       | 24.0     | 8.8             | 6.5                 | 5.1           | 3.6           | 0.2          | 0.1              | 5.4         |
| 250,000 < 500,000          | 15.8       | 38.0     | 10.5            | 15.4                | 10.3          | 6.0           | 0.3          | 0.1              | 9.5         |
| 500,000 < 1,000,000        | 4.7        | 13.8     | 2.9             | 8.6                 | 5.0           | 2.4           | 0.1          | 0.0              | 4.4         |
| 1,000,000 < 3,000,000      | 1.6        | 6.4      | 1.2             | 5.0                 | 2.7           | 1.1           | 0.1          | 0.0              | 2.5         |
| at least 3,000,000         | 0.4        | 1.7      | 0.3             | 1.5                 | 0.8           | 0.3           | 0.0          | 0.0              | 0.9         |
| <b>Non-taxable Returns</b> | 92.0       | 56.3     | 23.2            | 4.7                 | 2.6           | 6.4           | 2.1          | 1.9              | 13.4        |
| at most 10,000             | 56.1       | 45.7     | 11.8            | 2.8                 | 0.9           | 3.2           | 1.1          | 0.7              | 9.0         |
| 10,000 < 20,000            | 31.8       | 4.4      | 8.4             | 1.1                 | 0.8           | 2.4           | 0.8          | 1.1              | 2.5         |
| 20,000 < 35,000            | 1.0        | 0.8      | 0.6             | 0.1                 | 0.1           | 0.2           | 0.0          | 0.0              | 0.3         |
| 35,000 < 50,000            | 0.7        | 0.8      | 0.5             | 0.1                 | 0.1           | 0.1           | 0.1          | 0.0              | 0.3         |
| 50,000 < 75,000            | 0.9        | 1.5      | 0.8             | 0.1                 | 0.2           | 0.2           | 0.1          | 0.0              | 0.5         |
| 75,000 < 100,000           | 0.6        | 1.1      | 0.5             | 0.1                 | 0.1           | 0.1           | 0.0          | 0.0              | 0.3         |
| 100,000 < 200,000          | 0.7        | 1.5      | 0.5             | 0.2                 | 0.3           | 0.2           | 0.0          | 0.0              | 0.4         |
| 200,000 < 250,000          | 0.1        | 0.2      | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |
| 250,000 < 500,000          | 0.1        | 0.2      | 0.0             | 0.1                 | 0.1           | 0.0           | 0.0          | 0.0              | 0.1         |
| at least 500,000           | 0.0        | 0.1      | 0.0             | 0.1                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.24a Other Income Source by Gross Income Level: Married Filing Joint (Amounts, \$000s)**

| Gross Income Level         | Net Profit | Net Gain  | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Net Gambling | Alimony Received | Other Income |
|----------------------------|------------|-----------|-----------------|---------------------|---------------|---------------|--------------|------------------|--------------|
| <b>All Returns</b>         | 7,932,481  | 9,763,585 | 6,500,419       | 12,593,949          | 7,895,745     | 1,088,930     | 59,372       | 4,190            | 1,552,742    |
| <b>Taxable Returns</b>     | 7,653,571  | 9,657,904 | 6,185,983       | 12,490,065          | 7,858,301     | 1,028,672     | 52,695       | 4,045            | 1,521,931    |
| at most 10,000             | 0          | 0         | 0               | 0                   | 0             | 0             | 0            | 0                | 0            |
| 10,000 < 20,000            | 0          | 0         | 0               | 0                   | 0             | 0             | 0            | 0                | 0            |
| 20,000 < 30,000            | 219,192    | 38,373    | 282,554         | 16,323              | 11,047        | 20,890        | 2,481        | 128              | 12,703       |
| 30,000 < 35,000            | 123,236    | 24,450    | 168,141         | 14,093              | 8,209         | 12,662        | 1,227        | 33               | 8,256        |
| 35,000 < 40,000            | 112,151    | 28,141    | 178,838         | 14,885              | 10,959        | 13,916        | 1,119        | 21               | 8,360        |
| 40,000 < 50,000            | 231,029    | 63,562    | 374,940         | 34,548              | 26,857        | 29,001        | 2,503        | 87               | 17,320       |
| 50,000 < 60,000            | 242,788    | 75,545    | 380,835         | 44,291              | 36,931        | 32,302        | 3,286        | 143              | 21,132       |
| 60,000 < 70,000            | 257,040    | 85,241    | 380,804         | 49,715              | 40,619        | 32,322        | 2,523        | 177              | 23,279       |
| 70,000 < 75,000            | 130,955    | 45,765    | 190,096         | 28,463              | 23,991        | 17,377        | 1,285        | 98               | 12,317       |
| 75,000 < 80,000            | 129,369    | 46,544    | 184,996         | 28,769              | 24,842        | 17,773        | 1,195        | 69               | 12,721       |
| 80,000 < 90,000            | 252,819    | 68,555    | 169,083         | 53,694              | 54,305        | 27,282        | 1,898        | 152              | 19,332       |
| 90,000 < 100,000           | 241,693    | 72,996    | 164,615         | 57,528              | 55,000        | 26,641        | 1,888        | 129              | 20,037       |
| 100,000 < 150,000          | 1,111,913  | 606,386   | 1,611,979       | 358,871             | 296,817       | 135,757       | 7,730        | 929              | 122,485      |
| 150,000 < 200,000          | 868,514    | 610,173   | 776,374         | 380,756             | 279,344       | 98,663        | 5,204        | 934              | 97,930       |
| 200,000 < 250,000          | 635,452    | 511,621   | 397,488         | 396,766             | 252,687       | 75,040        | 3,222        | 476              | 77,935       |
| 250,000 < 500,000          | 1,580,624  | 1,582,989 | 580,773         | 1,699,455           | 876,228       | 188,036       | 7,272        | 543              | 217,734      |
| 500,000 < 1,000,000        | 808,011    | 1,360,626 | 211,914         | 2,034,073           | 1,013,443     | 120,719       | 7,987        | 128              | 195,794      |
| 1,000,000 < 3,000,000      | 451,078    | 1,705,909 | 97,909          | 2,775,912           | 1,643,750     | 99,339        | 1,624        | 0                | 231,292      |
| at least 3,000,000         | 257,706    | 2,731,030 | 34,643          | 4,501,924           | 3,203,272     | 80,952        | 250          | 0                | 423,305      |
| <b>Non-taxable Returns</b> | 278,911    | 105,681   | 314,436         | 103,884             | 37,444        | 60,258        | 6,678        | 145              | 30,811       |
| at most 10,000             | 42,715     | 32,647    | 63,849          | 1,924               | 871           | 29,434        | 3,500        | 34               | 9,642        |
| 10,000 < 20,000            | 186,401    | 32,804    | 204,611         | 9,125               | 5,140         | 20,739        | 2,583        | 32               | 11,658       |
| 20,000 < 35,000            | 11,838     | 7,975     | 25,681          | 1,848               | 854           | 2,919         | 81           | 0                | 1,699        |
| 35,000 < 50,000            | 5,358      | 2,601     | 6,895           | 652                 | 812           | 1,533         | 60           | 1                | 730          |
| 50,000 < 75,000            | 4,944      | 3,143     | 6,501           | 1,796               | 2,269         | 1,705         | 35           | 0                | 1,160        |
| 75,000 < 100,000           | 4,013      | 1,382     | 2,067           | 1,389               | 2,296         | 984           | 59           | 8                | 1,003        |
| 100,000 < 200,000          | 10,187     | 4,217     | 3,718           | 6,063               | 6,917         | 1,686         | 70           | 71               | 1,701        |
| 200,000 < 250,000          | 2,092      | 905       | 159             | 2,628               | 1,934         | 445           | 5            | 0                | 304          |
| 250,000 < 500,000          | 4,717      | 4,484     | 709             | 14,987              | 6,549         | 426           | 268          | 0                | 516          |
| at least 500,000           | 6,646      | 15,524    | 247             | 63,473              | 9,802         | 387           | 17           | 0                | 2,399        |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.24b Other Income by Gross Income Level: Married Filing Joint (Returns, 000s)**

| Gross Income Level         | Net Profit | Net Gain | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Net Gambling | Alimony Received | Misc Income |
|----------------------------|------------|----------|-----------------|---------------------|---------------|---------------|--------------|------------------|-------------|
| <b>All Returns</b>         | 246.4      | 341.6    | 286.7           | 82.7                | 61.9          | 69.2          | 10.3         | 0.4              | 96.0        |
| <b>Taxable Returns</b>     | 214.9      | 311.3    | 245.5           | 79.5                | 60.1          | 59.0          | 8.0          | 0.4              | 87.0        |
| at most 10,000             | 0.0        | 0.0      | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |
| 10,000 < 20,000            | 0.0        | 0.0      | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |
| 20,000 < 30,000            | 15.9       | 10.3     | 19.2            | 1.7                 | 1.2           | 3.3           | 0.8          | 0.0              | 3.1         |
| 30,000 < 35,000            | 8.0        | 5.6      | 9.7             | 1.1                 | 0.8           | 1.7           | 0.4          | 0.0              | 1.8         |
| 35,000 < 40,000            | 7.4        | 6.0      | 9.4             | 1.1                 | 0.9           | 1.7           | 0.4          | 0.0              | 1.8         |
| 40,000 < 50,000            | 14.7       | 12.4     | 18.4            | 2.3                 | 1.9           | 3.6           | 0.8          | 0.0              | 3.7         |
| 50,000 < 60,000            | 14.8       | 13.6     | 17.7            | 2.6                 | 2.3           | 3.6           | 0.7          | 0.0              | 4.2         |
| 60,000 < 70,000            | 14.7       | 14.8     | 17.4            | 2.7                 | 2.4           | 3.4           | 0.6          | 0.0              | 4.7         |
| 70,000 < 75,000            | 7.4        | 7.8      | 8.6             | 1.4                 | 1.2           | 1.7           | 0.3          | 0.0              | 2.4         |
| 75,000 < 80,000            | 7.1        | 8.1      | 8.3             | 1.4                 | 1.3           | 1.7           | 0.3          | 0.0              | 2.4         |
| 80,000 < 90,000            | 13.1       | 14.2     | 11.2            | 2.4                 | 2.6           | 2.9           | 0.5          | 0.0              | 4.4         |
| 90,000 < 100,000           | 11.9       | 14.6     | 10.5            | 2.4                 | 2.5           | 2.7           | 0.4          | 0.0              | 4.4         |
| 100,000 < 150,000          | 44.6       | 74.4     | 58.2            | 12.7                | 11.1          | 11.5          | 1.4          | 0.1              | 19.4        |
| 150,000 < 200,000          | 21.4       | 44.2     | 24.6            | 9.1                 | 7.5           | 6.5           | 0.6          | 0.1              | 10.5        |
| 200,000 < 250,000          | 10.7       | 24.0     | 11.2            | 6.7                 | 5.1           | 3.9           | 0.2          | 0.0              | 5.7         |
| 250,000 < 500,000          | 16.2       | 38.6     | 14.3            | 16.1                | 10.3          | 6.6           | 0.3          | 0.0              | 10.1        |
| 500,000 < 1,000,000        | 4.9        | 14.3     | 4.4             | 9.0                 | 5.1           | 2.7           | 0.1          | 0.0              | 4.7         |
| 1,000,000 < 3,000,000      | 1.7        | 6.7      | 1.9             | 5.2                 | 2.9           | 1.2           | 0.1          | 0.0              | 2.7         |
| at least 3,000,000         | 0.4        | 1.8      | 0.5             | 1.6                 | 0.9           | 0.3           | 0.0          | 0.0              | 1.0         |
| <b>Non-taxable Returns</b> | 31.5       | 30.3     | 41.2            | 3.2                 | 1.9           | 10.2          | 2.4          | 0.0              | 8.9         |
| at most 10,000             | 10.3       | 14.8     | 15.9            | 1.0                 | 0.3           | 5.8           | 1.3          | 0.0              | 4.2         |
| 10,000 < 20,000            | 18.0       | 10.7     | 21.7            | 1.5                 | 0.8           | 3.5           | 0.9          | 0.0              | 3.3         |
| 20,000 < 35,000            | 0.9        | 1.5      | 1.8             | 0.2                 | 0.1           | 0.3           | 0.0          | 0.0              | 0.4         |
| 35,000 < 50,000            | 0.4        | 0.4      | 0.4             | 0.1                 | 0.1           | 0.1           | 0.0          | 0.0              | 0.1         |
| 50,000 < 75,000            | 0.6        | 0.7      | 0.5             | 0.1                 | 0.1           | 0.2           | 0.0          | 0.0              | 0.3         |
| 75,000 < 100,000           | 0.5        | 0.6      | 0.3             | 0.1                 | 0.1           | 0.1           | 0.0          | 0.0              | 0.2         |
| 100,000 < 200,000          | 0.7        | 1.2      | 0.5             | 0.2                 | 0.2           | 0.1           | 0.0          | 0.0              | 0.4         |
| 200,000 < 250,000          | 0.1        | 0.2      | 0.0             | 0.0                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |
| 250,000 < 500,000          | 0.1        | 0.2      | 0.0             | 0.1                 | 0.1           | 0.0           | 0.0          | 0.0              | 0.0         |
| at least 500,000           | 0.0        | 0.1      | 0.0             | 0.1                 | 0.0           | 0.0           | 0.0          | 0.0              | 0.0         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 1.25a. Other Income Source by Gross Income Level: Single Filers (Amounts, \$000s)**

| Gross Income Level         | Net Business Profit | Net Capital Gain | Pension Annuity | Distributive Shares | S-Corp Income | Rental Income | Excess Net Gambling | Alimony Received | Misc Income |
|----------------------------|---------------------|------------------|-----------------|---------------------|---------------|---------------|---------------------|------------------|-------------|
| <b>All Returns</b>         | 1,612,454           | 2,830,225        | 2,499,598       | 1,257,948           | 980,073       | 292,948       | 45,261              | 156,088          | 805,988     |
| <b>Taxable Returns</b>     | 1,461,562           | 2,678,831        | 2,322,199       | 1,240,938           | 972,964       | 251,777       | 39,887              | 145,289          | 754,670     |
| at most 10,000             | 0                   | 0                | 0               | 0                   | 0             | 0             | 0                   | 0                | 0           |
| 10,000 < 20,000            | 163,159             | 77,288           | 219,808         | 17,503              | 7,346         | 16,112        | 2,740               | 9,865            | 28,910      |
| 20,000 < 30,000            | 144,546             | 78,041           | 289,702         | 21,031              | 11,281        | 14,500        | 2,905               | 12,615           | 30,995      |
| 30,000 < 35,000            | 62,585              | 38,573           | 145,865         | 10,870              | 6,675         | 7,433         | 1,333               | 7,217            | 16,281      |
| 35,000 < 40,000            | 55,881              | 38,845           | 143,371         | 10,070              | 6,218         | 7,601         | 1,252               | 8,382            | 15,367      |
| 40,000 < 50,000            | 101,295             | 78,654           | 259,196         | 22,028              | 12,636        | 12,463        | 2,225               | 16,343           | 29,662      |
| 50,000 < 60,000            | 86,753              | 76,038           | 207,654         | 20,640              | 13,206        | 12,283        | 1,764               | 14,465           | 26,162      |
| 60,000 < 70,000            | 74,187              | 71,573           | 157,840         | 19,328              | 12,670        | 10,939        | 1,531               | 12,865           | 21,138      |
| 70,000 < 75,000            | 33,990              | 35,970           | 68,195          | 9,884               | 6,367         | 4,741         | 581                 | 5,821            | 11,502      |
| 75,000 < 80,000            | 30,010              | 35,506           | 57,822          | 10,483              | 6,306         | 4,174         | 442                 | 5,172            | 9,310       |
| 80,000 < 90,000            | 54,288              | 54,230           | 77,326          | 16,571              | 12,531        | 6,311         | 758                 | 7,507            | 14,882      |
| 90,000 < 100,000           | 45,904              | 40,789           | 39,809          | 14,881              | 11,435        | 5,374         | 676                 | 6,372            | 8,793       |
| 100,000 < 150,000          | 158,546             | 273,033          | 310,416         | 77,877              | 50,032        | 26,503        | 3,065               | 19,565           | 70,311      |
| 150,000 < 200,000          | 96,497              | 195,843          | 123,318         | 63,819              | 39,353        | 17,401        | 1,701               | 6,959            | 49,293      |
| 200,000 < 250,000          | 66,999              | 143,428          | 63,687          | 54,352              | 34,090        | 14,166        | 1,531               | 3,728            | 33,388      |
| 250,000 < 500,000          | 143,690             | 378,392          | 102,609         | 184,363             | 115,791       | 36,086        | 1,913               | 6,056            | 94,604      |
| 500,000 < 1,000,000        | 73,595              | 271,576          | 38,510          | 186,584             | 137,679       | 16,596        | 1,931               | 2,117            | 75,727      |
| 1,000,000 < 3,000,000      | 45,346              | 239,463          | 14,626          | 242,542             | 191,020       | 19,395        | 1,081               | 239              | 86,653      |
| at least 3,000,000         | 24,290              | 551,590          | 2,442           | 258,112             | 298,326       | 19,699        | 12,459              | 0                | 131,693     |
| <b>Non-taxable Returns</b> | 150,892             | 151,395          | 177,399         | 17,011              | 7,110         | 41,172        | 5,374               | 10,799           | 51,318      |
| at most 10,000             | 136,222             | 106,043          | 104,297         | 8,401               | 2,651         | 33,591        | 4,510               | 8,118            | 34,012      |
| 10,000 < 20,000            | 5,876               | 13,896           | 34,879          | 941                 | 446           | 3,717         | 243                 | 2,052            | 5,951       |
| 20,000 < 35,000            | 2,981               | 8,818            | 15,642          | 616                 | 452           | 1,384         | 26                  | 267              | 4,171       |
| 35,000 < 50,000            | 1,903               | 6,671            | 9,518           | 889                 | 431           | 915           | 109                 | 95               | 2,047       |
| 50,000 < 75,000            | 1,607               | 7,838            | 8,328           | 969                 | 692           | 614           | 92                  | 210              | 2,788       |
| 75,000 < 100,000           | 939                 | 2,737            | 2,234           | 381                 | 589           | 273           | 12                  | 0                | 674         |
| 100,000 < 200,000          | 739                 | 2,404            | 2,157           | 1,164               | 805           | 214           | 118                 | 56               | 1,046       |
| 200,000 < 250,000          | 316                 | 703              | 207             | 259                 | 481           | 251           | 139                 | 0                | 158         |
| 250,000 < 500,000          | 245                 | 1,633            | 132             | 923                 | 359           | 213           | 124                 | 0                | 465         |
| at least 500,000           | 64                  | 652              | 5               | 2,468               | 204           | 0             | 0                   | 0                | 6           |

## Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 1.25b** Other Income by Gross Income Level: Single Filers (Returns, 000s)

[illegible]

## Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 2.1 Number of Exemptions by Filing Status**

| Exemptions                | All Filers | Married, Filing:<br>Jointly | Separately | Single    | Head of Household | Surviving Spouse |
|---------------------------|------------|-----------------------------|------------|-----------|-------------------|------------------|
| Regular                   | 5,312,560  | 2,980,696                   | 63,234     | 1,687,473 | 578,638           | 2,519            |
| Aged                      | 714,786    | 445,840                     | 5,568      | 245,970   | 17,193            | 215              |
| Blind or Disabled         | 89,703     | 57,713                      | 920        | 26,942    | 4,054             | 74               |
| Dependent Children        | 3,582,306  | 2,401,491                   | 33,725     | 65,874    | 1,075,140         | 6,077            |
| Other Dependents          | 286,200    | 108,728                     | 3,588      | 18,083    | 155,594           | 209              |
| Dependent College Student | 202,461    | 156,911                     | 1,667      | 2,485     | 40,648            | 750              |
| Total                     | 10,188,016 | 6,151,379                   | 108,702    | 2,046,827 | 1,871,267         | 9,843            |

**Percent of Total Exemptions by Filing Status**

| Exemptions                |        |       |      |       |       |      |
|---------------------------|--------|-------|------|-------|-------|------|
| Regular                   | 52.1%  | 29.3% | 0.6% | 16.6% | 5.7%  | 0.0% |
| Aged                      | 7.0%   | 4.4%  | 0.1% | 2.4%  | 0.2%  | 0.0% |
| Blind or Disabled         | 0.9%   | 0.6%  | 0.0% | 0.3%  | 0.0%  | 0.0% |
| Dependent Children        | 35.2%  | 23.6% | 0.3% | 0.6%  | 10.6% | 0.1% |
| Other Dependents          | 2.8%   | 1.1%  | 0.0% | 0.2%  | 1.5%  | 0.0% |
| Dependent College Student | 2.0%   | 1.5%  | 0.0% | 0.0%  | 0.4%  | 0.0% |
| Total                     | 100.0% | 60.4% | 1.1% | 20.1% | 18.4% | 0.1% |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 2.2** Value of Exemptions and Deductions  
and Percent of Gross Income

**All Taxpayers**

| Gross Income Level | Returns<br>(000s) | Total Gross Income (GI) |                  | Total Exemptions and Deductions |                   |               |
|--------------------|-------------------|-------------------------|------------------|---------------------------------|-------------------|---------------|
|                    |                   | Amount<br>(\$000s)      | % of<br>total GI | Amount<br>(\$000s)              | % of<br>total E&D | as %<br>of GI |
| at most 10,000     | 769.5             | 3,068,007               | 1.1%             | 1,749,111                       | 10.9%             | 57.0%         |
| 10,000 < 20,000    | 485.9             | 7,208,812               | 2.7%             | 1,528,748                       | 9.6%              | 21.2%         |
| 20,000 < 35,000    | 593.5             | 16,146,037              | 6.0%             | 2,314,891                       | 14.5%             | 14.3%         |
| 35,000 < 50,000    | 461.9             | 19,474,890              | 7.2%             | 1,883,350                       | 11.8%             | 9.7%          |
| 50,000 < 75,000    | 502.7             | 30,896,462              | 11.4%            | 2,382,937                       | 14.9%             | 7.7%          |
| 75,000 < 100,000   | 321.9             | 27,865,815              | 10.3%            | 1,673,392                       | 10.5%             | 6.0%          |
| 100,000 < 200,000  | 499.1             | 67,549,963              | 24.9%            | 3,022,797                       | 18.9%             | 4.5%          |
| 200,000 < 250,000  | 62.5              | 13,869,308              | 5.1%             | 424,159                         | 2.7%              | 3.1%          |
| 250,000 < 500,000  | 83.9              | 28,166,169              | 10.4%            | 633,539                         | 4.0%              | 2.2%          |
| at least 500,000   | 39.7              | 56,604,945              | 20.9%            | 386,502                         | 2.4%              | 0.7%          |
| Total              | 3,820.4           | 270,850,408             | 100.0%           | 15,999,425                      | 100.0%            | 5.9%          |

**Married, Filing Jointly**

| Gross Income Level | Returns<br>(000s) | Total Gross Income (GI) |                  | Total Exemptions and Deductions |                   |               |
|--------------------|-------------------|-------------------------|------------------|---------------------------------|-------------------|---------------|
|                    |                   | Amount<br>(\$000s)      | % of<br>total GI | Amount<br>(\$000s)              | % of<br>total E&D | as %<br>of GI |
| at most 10,000     | 98.0              | 313,098                 | 0.1%             | 520,454                         | 3.3%              | 166.2%        |
| 10,000 < 20,000    | 82.2              | 1,246,377               | 0.5%             | 433,414                         | 2.7%              | 34.8%         |
| 20,000 < 35,000    | 129.9             | 3,579,817               | 1.3%             | 930,278                         | 5.8%              | 26.0%         |
| 35,000 < 50,000    | 134.9             | 5,744,401               | 2.1%             | 928,091                         | 5.8%              | 16.2%         |
| 50,000 < 75,000    | 240.7             | 15,065,343              | 5.6%             | 1,578,850                       | 9.9%              | 10.5%         |
| 75,000 < 100,000   | 218.9             | 19,058,243              | 7.0%             | 1,338,052                       | 8.4%              | 7.0%          |
| 100,000 < 200,000  | 421.5             | 57,496,304              | 21.2%            | 2,665,961                       | 16.7%             | 4.6%          |
| 200,000 < 250,000  | 55.3              | 12,274,661              | 4.5%             | 372,034                         | 2.3%              | 3.0%          |
| 250,000 < 500,000  | 74.1              | 24,897,300              | 9.2%             | 546,408                         | 3.4%              | 2.2%          |
| at least 500,000   | 35.2              | 49,662,233              | 18.3%            | 310,087                         | 1.9%              | 0.6%          |
| Total              | 1,490.6           | 189,337,777             | 69.9%            | 9,623,631                       | 60.1%             | 5.1%          |

**Married, Filing Separately**

| Gross Income Level | Returns<br>(000s) | Total Gross Income (GI) |                  | Total Exemptions and Deductions |                   |               |
|--------------------|-------------------|-------------------------|------------------|---------------------------------|-------------------|---------------|
|                    |                   | Amount<br>(\$000s)      | % of<br>total GI | Amount<br>(\$000s)              | % of<br>total E&D | as %<br>of GI |
| at most 10,000     | 8.2               | 33,371                  | 0.0%             | 15,969                          | 0.1%              | 47.9%         |
| 10,000 < 20,000    | 7.4               | 112,977                 | 0.0%             | 19,642                          | 0.1%              | 17.4%         |
| 20,000 < 35,000    | 12.8              | 353,040                 | 0.1%             | 36,916                          | 0.2%              | 10.5%         |
| 35,000 < 50,000    | 12.0              | 506,628                 | 0.2%             | 36,321                          | 0.2%              | 7.2%          |
| 50,000 < 75,000    | 11.3              | 688,033                 | 0.3%             | 37,667                          | 0.2%              | 5.5%          |
| 75,000 < 100,000   | 5.4               | 458,817                 | 0.2%             | 18,644                          | 0.1%              | 4.1%          |
| 100,000 < 200,000  | 4.1               | 534,672                 | 0.2%             | 18,467                          | 0.1%              | 3.5%          |
| 200,000 < 250,000  | 0.4               | 95,460                  | 0.0%             | 3,137                           | 0.0%              | 3.3%          |
| 250,000 < 500,000  | 0.7               | 239,464                 | 0.1%             | 5,536                           | 0.0%              | 2.3%          |
| at least 500,000   | 0.5               | 1,357,294               | 0.5%             | 7,246                           | 0.0%              | 0.5%          |
| Total              | 62.9              | 4,379,754               | 1.6%             | 199,546                         | 1.2%              | 4.6%          |

### Single

| Gross Income Level | Returns<br>(000s) | Total Gross Income (GI) |                  | Total Exemptions and Deductions |                   |               |
|--------------------|-------------------|-------------------------|------------------|---------------------------------|-------------------|---------------|
|                    |                   | Amount<br>(\$000s)      | % of<br>total GI | Amount<br>(\$000s)              | % of<br>total E&D | as %<br>of GI |
| at most 10,000     | 579.3             | 2,237,267               | 0.8%             | 940,018                         | 5.9%              | 42.0%         |
| 10,000 < 20,000    | 269.3             | 3,949,104               | 1.5%             | 637,479                         | 4.0%              | 16.1%         |
| 20,000 < 35,000    | 298.0             | 8,088,505               | 3.0%             | 718,266                         | 4.5%              | 8.9%          |
| 35,000 < 50,000    | 221.4             | 9,304,531               | 3.4%             | 510,119                         | 3.2%              | 5.5%          |
| 50,000 < 75,000    | 178.1             | 10,757,849              | 4.0%             | 439,534                         | 2.7%              | 4.1%          |
| 75,000 < 100,000   | 69.4              | 5,938,701               | 2.2%             | 178,416                         | 1.1%              | 3.0%          |
| 100,000 < 200,000  | 55.1              | 7,159,618               | 2.6%             | 218,029                         | 1.4%              | 3.0%          |
| 200,000 < 250,000  | 5.3               | 1,170,318               | 0.4%             | 35,169                          | 0.2%              | 3.0%          |
| 250,000 < 500,000  | 7.1               | 2,386,384               | 0.9%             | 57,167                          | 0.4%              | 2.4%          |
| at least 500,000   | 3.2               | 4,597,890               | 1.7%             | 51,936                          | 0.3%              | 1.1%          |
| Total              | 1,686             | 55,590,167              | 20.5%            | 3,786,133                       | 23.7%             | 6.8%          |

### Head of Household

| Gross Income Level | Returns<br>(000s) | Total Gross Income (GI) |                  | Total Exemptions and Deductions |                   |               |
|--------------------|-------------------|-------------------------|------------------|---------------------------------|-------------------|---------------|
|                    |                   | Amount<br>(\$000s)      | % of<br>total GI | Amount<br>(\$000s)              | % of<br>total E&D | as %<br>of GI |
| at most 10,000     | 83.8              | 482,939                 | 0.2%             | 271,374                         | 1.7%              | 56.2%         |
| 10,000 < 20,000    | 126.7             | 1,895,665               | 0.7%             | 436,748                         | 2.7%              | 23.0%         |
| 20,000 < 35,000    | 152.4             | 4,113,222               | 1.5%             | 626,706                         | 3.9%              | 15.2%         |
| 35,000 < 50,000    | 93.2              | 3,902,832               | 1.4%             | 406,340                         | 2.5%              | 10.4%         |
| 50,000 < 75,000    | 72.1              | 4,357,164               | 1.6%             | 323,996                         | 2.0%              | 7.4%          |
| 75,000 < 100,000   | 27.9              | 2,387,097               | 0.9%             | 136,413                         | 0.9%              | 5.7%          |
| 100,000 < 200,000  | 18.1              | 2,323,870               | 0.9%             | 118,338                         | 0.7%              | 5.1%          |
| 200,000 < 250,000  | 1.5               | 323,180                 | 0.1%             | 13,570                          | 0.1%              | 4.2%          |
| 250,000 < 500,000  | 1.9               | 626,234                 | 0.2%             | 24,015                          | 0.2%              | 3.8%          |
| at least 500,000   | 0.8               | 950,729                 | 0.4%             | 17,000                          | 0.1%              | 1.8%          |
| Total              | 578.2             | 21,362,931              | 7.9%             | 2,374,500                       | 14.8%             | 11.1%         |

### Surviving Spouse

| Gross Income Level | Returns<br>(000s) | Total Gross Income (GI) |                  | Total Exemptions and Deductions |                   |               |
|--------------------|-------------------|-------------------------|------------------|---------------------------------|-------------------|---------------|
|                    |                   | Amount<br>(\$000s)      | % of<br>total GI | Amount<br>(\$000s)              | % of<br>total E&D | as %<br>of GI |
| at most 10,000     | 0.3               | 1,333                   | 0.0%             | 1,296                           | 0.0%              | 97.2%         |
| 10,000 < 20,000    | 0.3               | 4,689                   | 0.0%             | 1,465                           | 0.0%              | 31.2%         |
| 20,000 < 35,000    | 0.4               | 11,453                  | 0.0%             | 2,724                           | 0.0%              | 23.8%         |
| 35,000 < 50,000    | 0.4               | 16,498                  | 0.0%             | 2,479                           | 0.0%              | 15.0%         |
| 50,000 < 75,000    | 0.5               | 28,073                  | 0.0%             | 2,889                           | 0.0%              | 10.3%         |
| 75,000 < 100,000   | 0.3               | 22,957                  | 0.0%             | 1,866                           | 0.0%              | 8.1%          |
| 100,000 < 200,000  | 0.3               | 35,499                  | 0.0%             | 2,002                           | 0.0%              | 5.6%          |
| 200,000 < 250,000  | 0.0               | 5,688                   | 0.0%             | 249                             | 0.0%              | 4.4%          |
| 250,000 < 500,000  | 0.0               | 16,787                  | 0.0%             | 414                             | 0.0%              | 2.5%          |
| at least 500,000   | 0.0               | 36,800                  | 0.0%             | 232                             | 0.0%              | 0.6%          |
| Total              | 2.5               | 179,778                 | 0.1%             | 15,616                          | 0.1%              | 8.7%          |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.11a Exemptions and Deductions by Gross Income Level: All Returns**

| Gross Income Level         | Exemption Amounts \$000s |         |                   |                    |                 |                  | Deduction Amount \$000s |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|--------------------------|---------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                  | Aged    | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 5,312,560                | 714,786 | 89,703            | 3,582,306          | 202,461         | 286,200          | 5,374,115               | 424,134      | 10,701                 | 2,459                   | 1,850,201                      |
| <b>Taxable Returns</b>     | 4,021,009                | 360,081 | 44,238            | 2,933,883          | 188,188         | 227,694          | 4,387,054               | 406,190      | 10,220                 | 2,130                   | 188,991                        |
| at most 10,000             | 0                        | 0       | 0                 | 0                  | 0               | 0                | 0                       | 0            | 0                      | 0                       | 0                              |
| 10,000 < 20,000            | 264,947                  | 33,211  | 2,917             | 15,939             | 329             | 3,680            | 174,755                 | 1,558        | 44                     | 0                       | 23,810                         |
| 20,000 < 30,000            | 481,448                  | 71,207  | 8,140             | 332,487            | 9,541           | 37,976           | 471,759                 | 4,744        | 171                    | 26                      | 58,098                         |
| 30,000 < 35,000            | 220,721                  | 29,502  | 3,830             | 145,802            | 5,420           | 18,122           | 246,408                 | 3,315        | 40                     | 12                      | 18,259                         |
| 35,000 < 40,000            | 203,568                  | 25,418  | 3,547             | 127,263            | 5,360           | 16,098           | 237,149                 | 3,791        | 51                     | 0                       | 12,989                         |
| 40,000 < 50,000            | 372,334                  | 40,630  | 6,167             | 231,221            | 11,379          | 27,810           | 441,771                 | 10,722       | 141                    | 32                      | 16,887                         |
| 50,000 < 60,000            | 313,568                  | 29,895  | 4,764             | 207,212            | 11,419          | 21,375           | 383,300                 | 12,307       | 100                    | 11                      | 11,069                         |
| 60,000 < 70,000            | 272,672                  | 21,974  | 3,448             | 195,381            | 11,837          | 16,554           | 329,031                 | 14,987       | 94                     | 2                       | 7,777                          |
| 70,000 < 75,000            | 127,450                  | 9,158   | 1,498             | 95,070             | 5,906           | 7,083            | 150,325                 | 7,679        | 117                    | 1                       | 3,735                          |
| 75,000 < 80,000            | 119,987                  | 8,178   | 1,238             | 91,308             | 5,902           | 6,699            | 137,584                 | 7,890        | 77                     | 1                       | 3,238                          |
| 80,000 < 90,000            | 213,173                  | 6,467   | 1,643             | 178,787            | 12,582          | 11,387           | 212,717                 | 15,416       | 78                     | 2                       | 3,595                          |
| 90,000 < 100,000           | 187,838                  | 3,446   | 1,097             | 164,685            | 12,039          | 9,639            | 181,148                 | 14,609       | 91                     | 6                       | 1,654                          |
| 100,000 < 150,000          | 636,601                  | 37,359  | 3,743             | 560,205            | 47,145          | 29,540           | 685,669                 | 65,525       | 572                    | 201                     | 17,019                         |
| 150,000 < 200,000          | 260,898                  | 15,443  | 1,040             | 241,935            | 22,465          | 11,501           | 282,387                 | 41,532       | 256                    | 183                     | 5,259                          |
| 200,000 < 250,000          | 115,640                  | 7,887   | 419               | 109,848            | 9,665           | 4,487            | 135,365                 | 32,605       | 186                    | 361                     | 2,738                          |
| 250,000 < 500,000          | 155,727                  | 12,658  | 549               | 157,001            | 12,005          | 4,503            | 204,227                 | 75,966       | 1,246                  | 717                     | 2,242                          |
| 500,000 < 1,000,000        | 48,604                   | 4,773   | 136               | 51,392             | 3,436           | 900              | 74,508                  | 49,435       | 608                    | 43                      | 556                            |
| 1,000,000 < 3,000,000      | 20,765                   | 2,239   | 51                | 22,736             | 1,406           | 254              | 30,493                  | 34,927       | 2,586                  | 532                     | 66                             |
| at least 3,000,000         | 5,068                    | 636     | 11                | 5,615              | 352             | 90               | 8,458                   | 9,183        | 3,761                  | 0                       | 0                              |
| <b>Non-Taxable Returns</b> | 1,291,551                | 354,705 | 45,465            | 648,423            | 14,273          | 58,506           | 987,061                 | 17,945       | 481                    | 328                     | 1,661,210                      |
| at most 10,000             | 867,859                  | 269,293 | 34,458            | 207,803            | 3,772           | 18,632           | 344,780                 | 2,350        | 45                     | 120                     | 1,064,965                      |
| 10,000 < 20,000            | 303,417                  | 73,866  | 8,821             | 353,468            | 6,948           | 29,828           | 252,359                 | 2,582        | 51                     | 28                      | 254,314                        |
| 20,000 < 35,000            | 21,473                   | 7,220   | 1,020             | 8,784              | 490             | 1,322            | 180,980                 | 2,756        | 156                    | 22                      | 183,486                        |
| 35,000 < 50,000            | 21,127                   | 2,020   | 417               | 11,984             | 494             | 2,156            | 79,063                  | 1,466        | 130                    | 40                      | 70,021                         |
| 50,000 < 75,000            | 29,797                   | 1,509   | 466               | 20,210             | 859             | 2,916            | 71,040                  | 1,730        | 81                     | 110                     | 54,169                         |
| 75,000 < 100,000           | 19,857                   | 428     | 181               | 17,226             | 734             | 1,799            | 25,676                  | 1,768        | 11                     | 0                       | 14,101                         |
| 100,000 < 200,000          | 23,158                   | 301     | 95                | 23,214             | 812             | 1,653            | 27,229                  | 2,129        | 0                      | 7                       | 15,844                         |
| 200,000 < 250,000          | 2,160                    | 22      | 3                 | 2,447              | 69              | 113              | 2,587                   | 297          | 0                      | 0                       | 1,266                          |
| 250,000 < 500,000          | 2,289                    | 30      | 4                 | 2,742              | 74              | 83               | 2,691                   | 1,022        | 7                      | 0                       | 1,603                          |
| at least 500,000           | 414                      | 16      | 0                 | 547.5              | 21              | 7.5              | 655                     | 1,844        | 0                      | 0                       | 1,441                          |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 2.11b** Exemptions and Deductions by Gross Income Level: All Returns (Returns, 000s)

| Gross Income Level         | Returns with Exemptions |       |                   |                    |                 |                  | Returns with Deductions |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|-------------------------|-------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                 | Aged  | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 3,820.4                 | 531.0 | 86.4              | 1,363.6            | 171.1           | 153.0            | 1,094.3                 | 23.7         | 1.2                    | 0.1                     | 415.5                          |
| <b>Taxable Returns</b>     | 2,744.5                 | 268.3 | 43.4              | 1,092.1            | 158.6           | 120.9            | 971.5                   | 22.3         | 1.1                    | 0.1                     | 26.4                           |
| at most 10,000             | 0.0                     | 0.0   | 0.0               | 0.0                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 10,000 < 20,000            | 264.7                   | 33.2  | 2.9               | 8.1                | 0.3             | 2.0              | 67.6                    | 0.4          | 0.1                    | 0.0                     | 7.6                            |
| 20,000 < 30,000            | 399.7                   | 52.4  | 7.9               | 135.9              | 8.4             | 20.5             | 137.1                   | 0.9          | 0.1                    | 0.0                     | 10.8                           |
| 30,000 < 35,000            | 177.8                   | 21.4  | 3.7               | 58.4               | 4.8             | 9.8              | 66.6                    | 0.5          | 0.1                    | 0.0                     | 2.6                            |
| 35,000 < 40,000            | 160.9                   | 18.4  | 3.5               | 51.2               | 4.7             | 8.7              | 62.5                    | 0.5          | 0.1                    | 0.0                     | 1.6                            |
| 40,000 < 50,000            | 283.9                   | 29.4  | 6.1               | 92.4               | 9.9             | 15.0             | 112.2                   | 1.5          | 0.1                    | 0.0                     | 1.6                            |
| 50,000 < 60,000            | 221.6                   | 21.4  | 4.7               | 80.7               | 10.0            | 11.5             | 90.3                    | 1.6          | 0.1                    | 0.0                     | 0.8                            |
| 60,000 < 70,000            | 178.6                   | 15.6  | 3.4               | 74.2               | 10.2            | 8.9              | 73.8                    | 1.7          | 0.1                    | 0.0                     | 0.4                            |
| 70,000 < 75,000            | 79.8                    | 6.5   | 1.5               | 35.7               | 5.1             | 3.8              | 32.8                    | 0.8          | 0.0                    | 0.0                     | 0.2                            |
| 75,000 < 80,000            | 73.4                    | 5.9   | 1.2               | 34.0               | 5.1             | 3.6              | 29.8                    | 0.8          | 0.0                    | 0.0                     | 0.1                            |
| 80,000 < 90,000            | 127.2                   | 5.3   | 1.6               | 65.6               | 10.7            | 6.0              | 48.7                    | 1.4          | 0.0                    | 0.0                     | 0.1                            |
| 90,000 < 100,000           | 107.9                   | 2.7   | 1.1               | 59.7               | 10.2            | 5.0              | 40.3                    | 1.2          | 0.1                    | 0.0                     | 0.1                            |
| 100,000 < 150,000          | 347.3                   | 26.2  | 3.7               | 199.2              | 39.2            | 15.2             | 125.1                   | 4.4          | 0.2                    | 0.0                     | 0.4                            |
| 150,000 < 200,000          | 138.3                   | 10.8  | 1.0               | 84.4               | 18.4            | 5.8              | 41.2                    | 2.1          | 0.1                    | 0.0                     | 0.1                            |
| 200,000 < 250,000          | 61.3                    | 5.4   | 0.4               | 37.6               | 7.8             | 2.2              | 16.0                    | 1.2          | 0.0                    | 0.0                     | 0.0                            |
| 250,000 < 500,000          | 82.6                    | 8.6   | 0.5               | 51.1               | 9.7             | 2.3              | 19.3                    | 2.1          | 0.0                    | 0.0                     | 0.0                            |
| 500,000 < 1,000,000        | 25.8                    | 3.2   | 0.1               | 15.7               | 2.7             | 0.5              | 5.5                     | 0.9          | 0.0                    | 0.0                     | 0.0                            |
| 1,000,000 < 3,000,000      | 11.0                    | 1.5   | 0.0               | 6.7                | 1.1             | 0.1              | 2.2                     | 0.4          | 0.0                    | 0.0                     | 0.0                            |
| at least 3,000,000         | 2.7                     | 0.4   | 0.0               | 1.6                | 0.3             | 0.0              | 0.5                     | 0.1          | 0.0                    | 0.0                     | 0.0                            |
| <b>Non-Taxable Returns</b> | 1,075.9                 | 262.8 | 43.0              | 271.5              | 12.5            | 32.1             | 122.8                   | 1.3          | 0.1                    | 0.1                     | 389.1                          |
| at most 10,000             | 769.5                   | 208.3 | 32.6              | 95.3               | 3.4             | 10.6             | 66.9                    | 0.4          | 0.1                    | 0.0                     | 357.2                          |
| 10,000 < 20,000            | 221.2                   | 46.3  | 8.3               | 143.6              | 6.1             | 16.2             | 30.6                    | 0.3          | 0.0                    | 0.0                     | 24.2                           |
| 20,000 < 35,000            | 15.9                    | 4.8   | 1.0               | 3.4                | 0.4             | 0.7              | 8.1                     | 0.2          | 0.0                    | 0.0                     | 5.7                            |
| 35,000 < 50,000            | 17.1                    | 1.6   | 0.4               | 4.9                | 0.4             | 1.2              | 5.2                     | 0.1          | 0.0                    | 0.0                     | 1.1                            |
| 50,000 < 75,000            | 22.6                    | 1.2   | 0.5               | 7.9                | 0.7             | 1.6              | 6.1                     | 0.1          | 0.0                    | 0.0                     | 0.7                            |
| 75,000 < 100,000           | 13.4                    | 0.3   | 0.2               | 6.4                | 0.6             | 0.9              | 3.2                     | 0.1          | 0.0                    | 0.0                     | 0.1                            |
| 100,000 < 200,000          | 13.5                    | 0.2   | 0.1               | 8.1                | 0.7             | 0.8              | 2.4                     | 0.1          | 0.0                    | 0.0                     | 0.1                            |
| 200,000 < 250,000          | 1.2                     | 0.0   | 0.0               | 0.8                | 0.1             | 0.1              | 0.1                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 250,000 < 500,000          | 1.3                     | 0.0   | 0.0               | 0.9                | 0.1             | 0.0              | 0.1                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| at least 500,000           | 0.2                     | 0.0   | 0.0               | 0.2                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.12a Exemptions & Deductions By Gross Income Level: At Least One Filer 65+**

| Gross Income Level         | Exemption Amount \$000s |         |                   |                    |                 |                  | Deduction Amount \$000s |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|-------------------------|---------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                 | Aged    | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 793,055                 | 714,786 | 32,210            | 41,514             | 3,670           | 14,451           | 1,949,123               | 43,368       | 6,516                  | 219                     | 1,332,107                      |
| <b>Taxable Returns</b>     | 419,352                 | 360,081 | 11,706            | 25,662             | 3,065           | 8,850            | 1,192,785               | 39,138       | 6,341                  | 125                     | 112,275                        |
| at most 10,000             | 0                       | 0       | 0                 | 0                  | 0               | 0                | 0                       | 0            | 0                      | 0                       | 0                              |
| 10,000 < 20,000            | 33,223                  | 33,211  | 964               | 182                | 5               | 177              | 80,267                  | 484          | 9                      | 0                       | 13,705                         |
| 20,000 < 30,000            | 79,008                  | 71,207  | 2,814             | 4,833              | 276             | 1,773            | 207,209                 | 1,531        | 24                     | 8                       | 35,872                         |
| 30,000 < 35,000            | 33,413                  | 29,502  | 1,157             | 1,998              | 161             | 789              | 94,002                  | 758          | 4                      | 2                       | 10,243                         |
| 35,000 < 40,000            | 29,256                  | 25,418  | 959               | 1,847              | 149             | 690              | 83,289                  | 766          | 9                      | 0                       | 6,822                          |
| 40,000 < 50,000            | 47,485                  | 40,630  | 1,497             | 3,077              | 262             | 1,185            | 135,553                 | 1,876        | 28                     | 12                      | 9,180                          |
| 50,000 < 60,000            | 35,785                  | 29,895  | 1,100             | 2,201              | 283             | 783              | 102,755                 | 1,306        | 15                     | 10                      | 5,867                          |
| 60,000 < 70,000            | 26,619                  | 21,974  | 669               | 1,638              | 242             | 618              | 78,726                  | 1,502        | 8                      | 1                       | 4,392                          |
| 70,000 < 75,000            | 11,227                  | 9,158   | 299               | 758                | 97              | 231              | 34,548                  | 568          | 38                     | 1                       | 2,184                          |
| 75,000 < 80,000            | 10,137                  | 8,178   | 237               | 687                | 94              | 266              | 30,874                  | 582          | 35                     | 0                       | 2,404                          |
| 80,000 < 90,000            | 8,617                   | 6,467   | 192               | 900                | 140             | 287              | 22,246                  | 746          | 1                      | 0                       | 1,498                          |
| 90,000 < 100,000           | 4,790                   | 3,446   | 104               | 513                | 98              | 159              | 10,735                  | 608          | 1                      | 0                       | 166                            |
| 100,000 < 150,000          | 46,427                  | 37,359  | 977               | 3,383              | 587             | 939              | 149,819                 | 5,650        | 155                    | 15                      | 13,002                         |
| 150,000 < 200,000          | 19,299                  | 15,443  | 307               | 1,523              | 313             | 402              | 63,136                  | 3,883        | 82                     | 76                      | 3,795                          |
| 200,000 < 250,000          | 9,643                   | 7,887   | 152               | 660                | 112             | 183              | 31,964                  | 2,631        | 34                     | 0                       | 1,665                          |
| 250,000 < 500,000          | 15,341                  | 12,658  | 188               | 1,008              | 184             | 261              | 46,381                  | 6,186        | 588                    | 0                       | 1,417                          |
| 500,000 < 1,000,000        | 5,703                   | 4,773   | 57                | 314                | 43              | 71               | 14,251                  | 5,069        | 401                    | 0                       | 0                              |
| 1,000,000 < 3,000,000      | 2,641                   | 2,239   | 26                | 107                | 14              | 23               | 4,926                   | 3,057        | 2,336                  | 0                       | 66                             |
| at least 3,000,000         | 738                     | 636     | 7                 | 38                 | 5               | 15               | 2,103                   | 1,935        | 2,572                  | 0                       | 0                              |
| <b>Non-Taxable Returns</b> | 373,703                 | 354,705 | 20,504            | 15,852             | 605             | 5,601            | 756,338                 | 4,230        | 175                    | 93                      | 1,219,832                      |
| at most 10,000             | 279,195                 | 269,293 | 15,611            | 8,715              | 268             | 3,084            | 294,747                 | 1,234        | 26                     | 66                      | 753,625                        |
| 10,000 < 20,000            | 81,640                  | 73,866  | 3,896             | 6,306              | 261             | 2,172            | 198,920                 | 1,356        | 5                      | 9                       | 199,317                        |
| 20,000 < 35,000            | 7,751                   | 7,220   | 607               | 398                | 31              | 162              | 134,634                 | 1,035        | 93                     | 17                      | 139,461                        |
| 35,000 < 50,000            | 2,287                   | 2,020   | 191               | 158                | 11              | 80               | 55,685                  | 142          | 51                     | 0                       | 56,216                         |
| 50,000 < 75,000            | 1,799                   | 1,509   | 142               | 138                | 11              | 62               | 47,468                  | 173          | 0                      | 0                       | 47,016                         |
| 75,000 < 100,000           | 561                     | 428     | 36                | 92                 | 16              | 18               | 9,900                   | 31           | 0                      | 0                       | 9,359                          |
| 100,000 < 200,000          | 390                     | 301     | 19                | 42                 | 7               | 23               | 12,629                  | 258          | 0                      | 0                       | 12,627                         |
| 200,000 < 250,000          | 27                      | 22      | 1                 | 2                  | 0               | 0                | 1,384                   | 0            | 0                      | 0                       | 1,266                          |
| 250,000 < 500,000          | 33                      | 30      | 1                 | 3                  | 0               | 2                | 948                     | 0            | 0                      | 0                       | 944                            |
| at least 500,000           | 20                      | 16      | 0                 | 0                  | 0               | 0                | 23                      | 0            | 0                      | 0                       | 0                              |

## Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 2.12b Exemptions & Deductions By Gross Income Level: At Least One Filer 65+ (Returns, 000s)**

[illegible]

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.13a Exemptions & Deductions By Gross Income Level: All Filers < 65**

| Gross Income Level         | Exemption Amount \$000s |      |                   |                    |                 |                  | Deduction Amount \$000s |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|-------------------------|------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                 | Aged | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 4,519,505               | 0    | 57,493            | 3,540,792          | 198,791         | 271,749          | 3,424,991               | 380,766      | 4,185                  | 2,240                   | 518,094                        |
| <b>Taxable Returns</b>     | 3,601,657               | 0    | 32,532            | 2,908,221          | 185,123         | 218,844          | 3,194,268               | 367,051      | 3,879                  | 2,005                   | 76,715                         |
| at most 10,000             | 0                       | 0    | 0                 | 0                  | 0               | 0                | 0                       | 0            | 0                      | 0                       | 0                              |
| 10,000 < 20,000            | 231,724                 | 0    | 1,953             | 15,758             | 324             | 3,503            | 94,488                  | 1,073        | 36                     | 0                       | 10,105                         |
| 20,000 < 30,000            | 402,440                 | 0    | 5,326             | 327,654            | 9,265           | 36,203           | 264,550                 | 3,213        | 148                    | 18                      | 22,226                         |
| 30,000 < 35,000            | 187,308                 | 0    | 2,673             | 143,804            | 5,259           | 17,333           | 152,406                 | 2,557        | 36                     | 9                       | 8,016                          |
| 35,000 < 40,000            | 174,312                 | 0    | 2,588             | 125,417            | 5,211           | 15,408           | 153,859                 | 3,025        | 42                     | 0                       | 6,167                          |
| 40,000 < 50,000            | 324,849                 | 0    | 4,670             | 228,144            | 11,117          | 26,625           | 306,218                 | 8,846        | 114                    | 21                      | 7,708                          |
| 50,000 < 60,000            | 277,783                 | 0    | 3,664             | 205,011            | 11,136          | 20,592           | 280,545                 | 11,001       | 84                     | 1                       | 5,203                          |
| 60,000 < 70,000            | 246,053                 | 0    | 2,779             | 193,743            | 11,595          | 15,936           | 250,305                 | 13,486       | 85                     | 1                       | 3,385                          |
| 70,000 < 75,000            | 116,223                 | 0    | 1,199             | 94,313             | 5,809           | 6,852            | 115,777                 | 7,112        | 79                     | 0                       | 1,551                          |
| 75,000 < 80,000            | 109,850                 | 0    | 1,001             | 90,621             | 5,808           | 6,434            | 106,709                 | 7,308        | 42                     | 1                       | 834                            |
| 80,000 < 90,000            | 204,556                 | 0    | 1,451             | 177,887            | 12,442          | 11,100           | 190,471                 | 14,670       | 77                     | 2                       | 2,098                          |
| 90,000 < 100,000           | 183,048                 | 0    | 993               | 164,172            | 11,941          | 9,480            | 170,413                 | 14,002       | 90                     | 6                       | 1,488                          |
| 100,000 < 150,000          | 590,174                 | 0    | 2,766             | 556,823            | 46,558          | 28,601           | 535,850                 | 59,874       | 417                    | 185                     | 4,017                          |
| 150,000 < 200,000          | 241,599                 | 0    | 733               | 240,413            | 22,152          | 11,099           | 219,251                 | 37,648       | 173                    | 107                     | 1,464                          |
| 200,000 < 250,000          | 105,997                 | 0    | 267               | 109,188            | 9,553           | 4,304            | 103,400                 | 29,973       | 151                    | 361                     | 1,073                          |
| 250,000 < 500,000          | 140,386                 | 0    | 361               | 155,993            | 11,821          | 4,242            | 157,846                 | 69,779       | 658                    | 717                     | 824                            |
| 500,000 < 1,000,000        | 42,901                  | 0    | 79                | 51,078             | 3,393           | 830              | 60,257                  | 44,366       | 207                    | 43                      | 556                            |
| 1,000,000 < 3,000,000      | 18,124                  | 0    | 25                | 22,629             | 1,392           | 231              | 25,566                  | 31,869       | 250                    | 532                     | 0                              |
| at least 3,000,000         | 4,330                   | 0    | 4                 | 5,577              | 347             | 75               | 6,355                   | 7,248        | 1,189                  | 0                       | 0                              |
| <b>Non-Taxable Returns</b> | 917,848                 | 0    | 24,961            | 632,571            | 13,668          | 52,905           | 230,723                 | 13,715       | 306                    | 235                     | 441,378                        |
| at most 10,000             | 588,664                 | 0    | 18,847            | 199,088            | 3,504           | 15,548           | 50,033                  | 1,116        | 19                     | 54                      | 311,339                        |
| 10,000 < 20,000            | 221,777                 | 0    | 4,925             | 347,162            | 6,687           | 27,656           | 53,439                  | 1,227        | 46                     | 19                      | 54,998                         |
| 20,000 < 35,000            | 13,722                  | 0    | 413               | 8,387              | 459             | 1,160            | 46,346                  | 1,721        | 63                     | 5                       | 44,025                         |
| 35,000 < 50,000            | 18,840                  | 0    | 226               | 11,826             | 483             | 2,076            | 23,378                  | 1,324        | 80                     | 40                      | 13,805                         |
| 50,000 < 75,000            | 27,998                  | 0    | 324               | 20,072             | 848             | 2,855            | 23,572                  | 1,556        | 81                     | 110                     | 7,153                          |
| 75,000 < 100,000           | 19,296                  | 0    | 145               | 17,135             | 718             | 1,781            | 15,775                  | 1,737        | 11                     | 0                       | 4,742                          |
| 100,000 < 200,000          | 22,768                  | 0    | 76                | 23,172             | 805             | 1,631            | 14,600                  | 1,871        | 0                      | 7                       | 3,218                          |
| 200,000 < 250,000          | 2,133                   | 0    | 2                 | 2,445              | 69              | 113              | 1,204                   | 297          | 0                      | 0                       | 0                              |
| 250,000 < 500,000          | 2,256                   | 0    | 3                 | 2,739              | 74              | 81               | 1,743                   | 1,022        | 7                      | 0                       | 658                            |
| at least 500,000           | 394                     | 0    | 0                 | 548                | 21              | 8                | 632                     | 1,844        | 0                      | 0                       | 1,441                          |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.13b Exemptions & Deductions By Gross Income Level: All Filers < 65 (Returns, 000s)**

| Gross Income Level         | Returns with Exemptions |      |                   |                    |                 |                  | Returns with Deductions |              |                        |                        | Excess Exemptions & Deductions |
|----------------------------|-------------------------|------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|------------------------|--------------------------------|
|                            | Regular                 | Aged | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enterprise Zone |                                |
| <b>All Returns</b>         | 3,289.4                 | 0.0  | 55.9              | 1,342.0            | 167.8           | 144.5            | 817.3                   | 20.3         | 1.0                    | 0.1                    | 202.6                          |
| <b>Taxable Returns</b>     | 2,476.2                 | 0.0  | 32.1              | 1,079.1            | 155.867         | 115.8            | 772.9                   | 19.6         | 0.9                    | 0.1                    | 10.9                           |
| at most 10,000             | 0.0                     | 0.0  | 0.0               | 0.0                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                    | 0.0                            |
| 10,000 < 20,000            | 231.5                   | 0.0  | 2.0               | 8.0                | 0.3             | 1.9              | 40.8                    | 0.2          | 0.1                    | 0.0                    | 3.1                            |
| 20,000 < 30,000            | 347.4                   | 0.0  | 5.2               | 133.4              | 8.1             | 19.5             | 93.2                    | 0.6          | 0.1                    | 0.0                    | 4.1                            |
| 30,000 < 35,000            | 156.4                   | 0.0  | 2.6               | 57.4               | 4.6             | 9.3              | 48.7                    | 0.4          | 0.1                    | 0.0                    | 1.2                            |
| 35,000 < 40,000            | 142.5                   | 0.0  | 2.5               | 50.2               | 4.5             | 8.3              | 47.3                    | 0.4          | 0.1                    | 0.0                    | 0.7                            |
| 40,000 < 50,000            | 254.5                   | 0.0  | 4.6               | 90.9               | 9.7             | 14.3             | 88.8                    | 1.2          | 0.1                    | 0.0                    | 0.8                            |
| 50,000 < 60,000            | 200.2                   | 0.0  | 3.6               | 79.5               | 9.7             | 11.0             | 74.4                    | 1.4          | 0.1                    | 0.0                    | 0.4                            |
| 60,000 < 70,000            | 163.0                   | 0.0  | 2.7               | 73.3               | 10.0            | 8.5              | 62.3                    | 1.5          | 0.1                    | 0.0                    | 0.2                            |
| 70,000 < 75,000            | 73.3                    | 0.0  | 1.2               | 35.4               | 5.0             | 3.6              | 28.0                    | 0.7          | 0.0                    | 0.0                    | 0.1                            |
| 75,000 < 80,000            | 67.5                    | 0.0  | 1.0               | 33.6               | 5.0             | 3.4              | 25.7                    | 0.7          | 0.0                    | 0.0                    | 0.0                            |
| 80,000 < 90,000            | 121.9                   | 0.0  | 1.4               | 65.1               | 10.6            | 5.9              | 45.4                    | 1.3          | 0.0                    | 0.0                    | 0.1                            |
| 90,000 < 100,000           | 105.2                   | 0.0  | 1.0               | 59.5               | 10.1            | 4.9              | 38.8                    | 1.2          | 0.0                    | 0.0                    | 0.1                            |
| 100,000 < 150,000          | 321.1                   | 0.0  | 2.7               | 197.5              | 38.7            | 14.7             | 108.6                   | 4.0          | 0.1                    | 0.0                    | 0.1                            |
| 150,000 < 200,000          | 127.5                   | 0.0  | 0.7               | 83.6               | 18.1            | 5.5              | 35.1                    | 1.8          | 0.0                    | 0.0                    | 0.0                            |
| 200,000 < 250,000          | 55.9                    | 0.0  | 0.3               | 37.3               | 7.7             | 2.1              | 13.2                    | 1.1          | 0.0                    | 0.0                    | 0.0                            |
| 250,000 < 500,000          | 74.0                    | 0.0  | 0.3               | 50.7               | 9.6             | 2.1              | 15.7                    | 1.8          | 0.0                    | 0.0                    | 0.0                            |
| 500,000 < 1,000,000        | 22.6                    | 0.0  | 0.1               | 15.6               | 2.7             | 0.4              | 4.6                     | 0.7          | 0.0                    | 0.0                    | 0.0                            |
| 1,000,000 < 3,000,000      | 9.5                     | 0.0  | 0.0               | 6.6                | 1.1             | 0.1              | 1.9                     | 0.3          | 0.0                    | 0.0                    | 0.0                            |
| at least 3,000,000         | 2.3                     | 0.0  | 0.0               | 1.6                | 0.3             | 0.0              | 0.4                     | 0.1          | 0.0                    | 0.0                    | 0.0                            |
| <b>Non-Taxable Returns</b> | 813.2                   | 0.0  | 23.8              | 262.9              | 11.9            | 28.8             | 44.4                    | 0.8          | 0.1                    | 0.0                    | 191.7                          |
| at most 10,000             | 561.2                   | 0.0  | 18.0              | 90.4               | 3.1             | 8.8              | 14.8                    | 0.2          | 0.0                    | 0.0                    | 180.6                          |
| 10,000 < 20,000            | 175.0                   | 0.0  | 4.7               | 140.4              | 5.8             | 14.9             | 11.3                    | 0.1          | 0.0                    | 0.0                    | 9.2                            |
| 20,000 < 35,000            | 11.1                    | 0.0  | 0.4               | 3.2                | 0.4             | 0.6              | 3.5                     | 0.1          | 0.0                    | 0.0                    | 1.5                            |
| 35,000 < 50,000            | 15.5                    | 0.0  | 0.2               | 4.9                | 0.4             | 1.1              | 3.9                     | 0.1          | 0.0                    | 0.0                    | 0.2                            |
| 50,000 < 75,000            | 21.4                    | 0.0  | 0.3               | 7.8                | 0.7             | 1.5              | 5.2                     | 0.1          | 0.0                    | 0.0                    | 0.1                            |
| 75,000 < 100,000           | 13.0                    | 0.0  | 0.1               | 6.3                | 0.6             | 0.9              | 2.9                     | 0.1          | 0.0                    | 0.0                    | 0.0                            |
| 100,000 < 200,000          | 13.3                    | 0.0  | 0.1               | 8.1                | 0.7             | 0.8              | 2.3                     | 0.1          | 0.0                    | 0.0                    | 0.0                            |
| 200,000 < 250,000          | 1.2                     | 0.0  | 0.0               | 0.8                | 0.1             | 0.1              | 0.1                     | 0.0          | 0.0                    | 0.0                    | 0.0                            |
| 250,000 < 500,000          | 1.2                     | 0.0  | 0.0               | 0.9                | 0.1             | 0.0              | 0.1                     | 0.0          | 0.0                    | 0.0                    | 0.0                            |
| at least 500,000           | 0.2                     | 0.0  | 0.0               | 0.2                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                    | 0.0                            |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.14a Exemptions & Deductions By Gross Income Level: Married Filing Joint (Amounts, \$000s)**

| Gross Income Level         | Exemption Amount \$000s |         |                   |                    |                 |                  | Deduction Amount \$000s |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|-------------------------|---------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                 | Aged    | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 2,980,696               | 445,840 | 57,713            | 2,401,491          | 156,911         | 108,728          | 3,314,293               | 149,144      | 6,862                  | 1,953                   | 789,693                        |
| <b>Taxable Returns</b>     | 2,550,476               | 242,985 | 35,481            | 2,204,370          | 151,212         | 99,246           | 2,906,903               | 144,917      | 6,749                  | 1,869                   | 96,681                         |
| at most 10,000             | 0                       | 0       | 0                 | 0                  | 0               | 0                | 0                       | 0            | 0                      | 0                       | 0                              |
| 10,000 < 20,000            | 0                       | 0       | 0                 | 0                  | 0               | 0                | 0                       | 0            | 0                      | 0                       | 0                              |
| 20,000 < 30,000            | 162,858                 | 45,427  | 6,148             | 102,438            | 3,346           | 4,787            | 204,239                 | 831          | 34                     | 14                      | 41,405                         |
| 30,000 < 35,000            | 85,702                  | 20,133  | 3,104             | 56,972             | 2,174           | 3,008            | 118,970                 | 547          | 4                      | 8                       | 12,937                         |
| 35,000 < 40,000            | 85,185                  | 17,933  | 2,987             | 57,020             | 2,405           | 3,344            | 119,838                 | 767          | 15                     | 0                       | 8,160                          |
| 40,000 < 50,000            | 176,571                 | 29,317  | 5,342             | 125,457            | 5,715           | 7,203            | 243,603                 | 1,687        | 55                     | 22                      | 9,371                          |
| 50,000 < 60,000            | 183,784                 | 22,845  | 4,283             | 140,087            | 6,921           | 7,826            | 241,007                 | 2,151        | 62                     | 10                      | 5,556                          |
| 60,000 < 70,000            | 187,904                 | 17,319  | 3,167             | 152,406            | 8,477           | 7,794            | 229,514                 | 2,581        | 55                     | 0                       | 3,393                          |
| 70,000 < 75,000            | 95,220                  | 7,324   | 1,378             | 79,067             | 4,583           | 3,929            | 110,118                 | 1,393        | 85                     | 0                       | 1,537                          |
| 75,000 < 80,000            | 93,104                  | 6,580   | 1,152             | 78,039             | 4,700           | 3,861            | 104,050                 | 1,672        | 53                     | 0                       | 1,277                          |
| 80,000 < 90,000            | 171,905                 | 4,562   | 1,512             | 158,049            | 10,533          | 7,206            | 162,905                 | 3,123        | 62                     | 1                       | 1,445                          |
| 90,000 < 100,000           | 159,751                 | 2,808   | 1,038             | 150,212            | 10,591          | 6,803            | 149,002                 | 3,213        | 45                     | 6                       | 695                            |
| 100,000 < 150,000          | 578,500                 | 31,373  | 3,420             | 532,851            | 44,227          | 24,012           | 583,306                 | 20,610       | 491                    | 113                     | 6,434                          |
| 150,000 < 200,000          | 245,188                 | 13,187  | 925               | 234,602            | 21,655          | 10,361           | 245,556                 | 16,789       | 249                    | 107                     | 1,612                          |
| 200,000 < 250,000          | 108,688                 | 6,724   | 372               | 106,665            | 9,320           | 4,011            | 116,708                 | 13,337       | 184                    | 294                     | 908                            |
| 250,000 < 500,000          | 146,203                 | 10,821  | 484               | 152,697            | 11,558          | 4,020            | 177,854                 | 33,654       | 1,152                  | 717                     | 1,482                          |
| 500,000 < 1,000,000        | 45,634                  | 4,140   | 118               | 50,171             | 3,314           | 797              | 65,293                  | 23,525       | 608                    | 43                      | 469                            |
| 1,000,000 < 3,000,000      | 19,537                  | 1,936   | 41                | 22,191             | 1,359           | 213              | 27,779                  | 13,609       | 1,820                  | 532                     | 0                              |
| at least 3,000,000         | 4,742                   | 556     | 10                | 5,450              | 334             | 75               | 7,161                   | 5,429        | 1,774                  | 0                       | 0                              |
| <b>Non-Taxable Returns</b> | 430,220                 | 202,855 | 22,232            | 197,121            | 5,699           | 9,482            | 407,390                 | 4,227        | 113                    | 84                      | 693,012                        |
| at most 10,000             | 195,800                 | 131,857 | 13,425            | 39,311             | 1,078           | 2,222            | 136,129                 | 547          | 14                     | 72                      | 440,894                        |
| 10,000 < 20,000            | 164,291                 | 62,985  | 7,172             | 93,000             | 2,240           | 3,431            | 99,762                  | 523          | 6                      | 5                       | 109,414                        |
| 20,000 < 35,000            | 11,083                  | 5,347   | 733               | 4,917              | 323             | 312              | 85,973                  | 846          | 0                      | 0                       | 88,826                         |
| 35,000 < 50,000            | 8,052                   | 1,165   | 289               | 6,203              | 254             | 515              | 26,838                  | 261          | 51                     | 0                       | 23,384                         |
| 50,000 < 75,000            | 14,340                  | 922     | 368               | 13,161             | 464             | 828              | 27,106                  | 348          | 25                     | 0                       | 18,325                         |
| 75,000 < 100,000           | 12,999                  | 293     | 157               | 13,689             | 496             | 890              | 12,883                  | 98           | 10                     | 0                       | 5,222                          |
| 100,000 < 200,000          | 19,279                  | 228     | 81                | 21,326             | 698             | 1,131            | 15,014                  | 675          | 0                      | 7                       | 5,756                          |
| 200,000 < 250,000          | 1,924                   | 15      | 3                 | 2,348              | 59              | 83               | 1,231                   | 69           | 0                      | 0                       | 226                            |
| 250,000 < 500,000          | 2,064                   | 27      | 4                 | 2,625              | 66              | 65               | 1,808                   | 583          | 7                      | 0                       | 965                            |
| at least 500,000           | 388                     | 16      | 0                 | 543                | 21              | 8                | 645                     | 277          | 0                      | 0                       | 0                              |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.14b Exemptions & Deductions By Gross Income Level: Married Filing Joint (Returns, 000s)**

| Gross Income Level         | Returns with Exemptions |       |                   |                    |                 |                  | Returns with Deductions |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|-------------------------|-------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                 | Aged  | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 1,490.6                 | 262.2 | 54.4              | 832.5              | 130.4           | 56.4             | 582.1                   | 8.3          | 0.6                    | 0.1                     | 114.7                          |
| <b>Taxable Returns</b>     | 1,275.4                 | 151.2 | 34.6              | 763.8              | 125.578         | 51.4             | 533.2                   | 7.9          | 0.6                    | 0.1                     | 13.2                           |
| at most 10,000             | 0.0                     | 0.0   | 0.0               | 0.0                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 10,000 < 20,000            | 0.0                     | 0.0   | 0.0               | 0.0                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 20,000 < 30,000            | 81.5                    | 26.6  | 5.9               | 36.2               | 2.8             | 2.6              | 42.9                    | 0.2          | 0.0                    | 0.0                     | 7.9                            |
| 30,000 < 35,000            | 42.9                    | 12.0  | 3.0               | 19.8               | 1.8             | 1.6              | 23.5                    | 0.1          | 0.0                    | 0.0                     | 2.0                            |
| 35,000 < 40,000            | 42.6                    | 10.9  | 2.9               | 20.0               | 2.0             | 1.8              | 23.7                    | 0.1          | 0.0                    | 0.0                     | 1.1                            |
| 40,000 < 50,000            | 88.3                    | 18.1  | 5.2               | 44.2               | 4.9             | 3.8              | 48.6                    | 0.3          | 0.0                    | 0.0                     | 1.0                            |
| 50,000 < 60,000            | 91.9                    | 14.4  | 4.2               | 49.4               | 5.9             | 4.1              | 48.5                    | 0.3          | 0.0                    | 0.0                     | 0.5                            |
| 60,000 < 70,000            | 94.0                    | 11.0  | 3.1               | 53.9               | 7.2             | 4.1              | 47.4                    | 0.4          | 0.0                    | 0.0                     | 0.2                            |
| 70,000 < 75,000            | 47.6                    | 4.7   | 1.4               | 28.1               | 3.9             | 2.1              | 23.0                    | 0.2          | 0.0                    | 0.0                     | 0.1                            |
| 75,000 < 80,000            | 46.6                    | 4.3   | 1.1               | 27.7               | 4.0             | 2.0              | 21.8                    | 0.2          | 0.0                    | 0.0                     | 0.1                            |
| 80,000 < 90,000            | 86.0                    | 3.4   | 1.5               | 55.7               | 8.9             | 3.8              | 36.8                    | 0.4          | 0.0                    | 0.0                     | 0.1                            |
| 90,000 < 100,000           | 79.9                    | 2.1   | 1.0               | 52.9               | 8.9             | 3.5              | 32.8                    | 0.4          | 0.0                    | 0.0                     | 0.0                            |
| 100,000 < 150,000          | 289.3                   | 20.2  | 3.3               | 186.3              | 36.7            | 12.3             | 108.6                   | 1.8          | 0.1                    | 0.0                     | 0.2                            |
| 150,000 < 200,000          | 122.6                   | 8.5   | 0.9               | 81.0               | 17.7            | 5.2              | 36.9                    | 1.1          | 0.1                    | 0.0                     | 0.0                            |
| 200,000 < 250,000          | 54.3                    | 4.2   | 0.4               | 36.2               | 7.5             | 2.0              | 14.2                    | 0.6          | 0.0                    | 0.0                     | 0.0                            |
| 250,000 < 500,000          | 73.1                    | 6.8   | 0.5               | 49.2               | 9.4             | 2.0              | 17.1                    | 1.1          | 0.0                    | 0.0                     | 0.0                            |
| 500,000 < 1,000,000        | 22.8                    | 2.5   | 0.1               | 15.2               | 2.6             | 0.4              | 4.9                     | 0.5          | 0.0                    | 0.0                     | 0.0                            |
| 1,000,000 < 3,000,000      | 9.8                     | 1.2   | 0.0               | 6.4                | 1.1             | 0.1              | 2.0                     | 0.2          | 0.0                    | 0.0                     | 0.0                            |
| at least 3,000,000         | 2.4                     | 0.3   | 0.0               | 1.5                | 0.3             | 0.0              | 0.5                     | 0.1          | 0.0                    | 0.0                     | 0.0                            |
| <b>Non-Taxable Returns</b> | 215.2                   | 111.0 | 19.8              | 68.7               | 4.8             | 5.1              | 48.9                    | 0.4          | 0.0                    | 0.0                     | 101.5                          |
| at most 10,000             | 98.0                    | 70.9  | 11.6              | 15.1               | 1.0             | 1.3              | 21.1                    | 0.1          | 0.0                    | 0.0                     | 83.9                           |
| 10,000 < 20,000            | 82.2                    | 35.4  | 6.7               | 31.5               | 1.9             | 1.9              | 15.4                    | 0.1          | 0.0                    | 0.0                     | 13.1                           |
| 20,000 < 35,000            | 5.5                     | 2.9   | 0.7               | 1.7                | 0.3             | 0.2              | 4.3                     | 0.1          | 0.0                    | 0.0                     | 3.7                            |
| 35,000 < 50,000            | 4.0                     | 0.7   | 0.3               | 2.2                | 0.2             | 0.3              | 1.7                     | 0.0          | 0.0                    | 0.0                     | 0.5                            |
| 50,000 < 75,000            | 7.2                     | 0.6   | 0.4               | 4.6                | 0.4             | 0.4              | 2.5                     | 0.0          | 0.0                    | 0.0                     | 0.2                            |
| 75,000 < 100,000           | 6.5                     | 0.2   | 0.2               | 4.7                | 0.4             | 0.4              | 1.8                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 100,000 < 200,000          | 9.6                     | 0.2   | 0.1               | 7.2                | 0.6             | 0.5              | 1.9                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 200,000 < 250,000          | 1.0                     | 0.0   | 0.0               | 0.8                | 0.0             | 0.0              | 0.1                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| 250,000 < 500,000          | 1.0                     | 0.0   | 0.0               | 0.8                | 0.1             | 0.0              | 0.1                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |
| at least 500,000           | 0.2                     | 0.0   | 0.0               | 0.2                | 0.0             | 0.0              | 0.0                     | 0.0          | 0.0                    | 0.0                     | 0.0                            |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 2.15a Exemptions & Deductions By Gross Income Level: Single Filers**

| Gross Income Level         | Exemption Amounts \$000s |         |                   |                    |                 |                  | Deduction Amount \$000s |              |                        |                         | Excess Exemptions & Deductions |
|----------------------------|--------------------------|---------|-------------------|--------------------|-----------------|------------------|-------------------------|--------------|------------------------|-------------------------|--------------------------------|
|                            | Regular                  | Aged    | Blind or Disabled | Dependent Children | College Student | Other Dependents | Medical Expenses        | Alimony Paid | Qualified Conservation | Health Enter-prize Zone |                                |
| <b>All Returns</b>         | 1,687,473                | 245,970 | 26,942            | 65,874             | 2,485           | 18,083           | 1,562,501               | 173,705      | 2,761                  | 340                     | 881,311                        |
| <b>Taxable Returns</b>     | 1,060,719                | 106,471 | 7,371             | 51,521             | 2248            | 15,113           | 1,045,452               | 164,191      | 2,455                  | 165                     | 76,530                         |
| at most 10,000             | 0                        | 0       | 0                 | 0                  | 0               | 0                | 0                       | 0            | 0                      | 0                       | 0                              |
| 10,000 < 20,000            | 257,794                  | 32,398  | 2,796             | 13,178             | 235             | 3,371            | 169,410                 | 1,418        | 43                     | 0                       | 22,681                         |
| 20,000 < 30,000            | 202,412                  | 22,789  | 1,565             | 10,790             | 243             | 3,423            | 190,766                 | 2,889        | 37                     | 5                       | 11,444                         |
| 30,000 < 35,000            | 87,827                   | 8,215   | 559               | 3,749              | 122             | 1,349            | 85,928                  | 1,905        | 22                     | 3                       | 3,740                          |
| 35,000 < 40,000            | 79,274                   | 6,599   | 433               | 3,074              | 137             | 1,074            | 76,963                  | 2,022        | 24                     | 0                       | 3,606                          |
| 40,000 < 50,000            | 132,990                  | 9,869   | 637               | 4,956              | 246             | 1,767            | 128,053                 | 6,311        | 52                     | 9                       | 5,657                          |
| 50,000 < 60,000            | 88,236                   | 6,213   | 367               | 3,441              | 194             | 1,095            | 90,998                  | 6,608        | 15                     | 1                       | 4,481                          |
| 60,000 < 70,000            | 57,392                   | 4,098   | 213               | 2,615              | 179             | 792              | 62,676                  | 7,956        | 28                     | 1                       | 3,513                          |
| 70,000 < 75,000            | 21,935                   | 1,626   | 88                | 1,043              | 72              | 255              | 26,348                  | 3,751        | 29                     | 1                       | 1,763                          |
| 75,000 < 80,000            | 18,223                   | 1,389   | 60                | 840                | 60              | 278              | 21,209                  | 3,773        | 6                      | 1                       | 1,756                          |
| 80,000 < 90,000            | 27,869                   | 1,658   | 99                | 1,560              | 145             | 399              | 30,956                  | 7,387        | 9                      | 1                       | 1,773                          |
| 90,000 < 100,000           | 18,968                   | 547     | 43                | 1,193              | 100             | 248              | 18,594                  | 6,825        | 35                     | 0                       | 657                            |
| 100,000 < 150,000          | 41,105                   | 5,417   | 277               | 2,853              | 280             | 675              | 71,858                  | 27,004       | 67                     | 0                       | 9,833                          |
| 150,000 < 200,000          | 11,417                   | 2,044   | 105               | 927                | 92              | 170              | 27,069                  | 13,598       | 6                      | 76                      | 3,104                          |
| 200,000 < 250,000          | 5,104                    | 1,079   | 45                | 476                | 51              | 116              | 14,355                  | 12,401       | 0                      | 67                      | 1,696                          |
| 250,000 < 500,000          | 6,946                    | 1,646   | 58                | 576                | 75              | 71               | 20,250                  | 26,322       | 94                     | 0                       | 760                            |
| 500,000 < 1,000,000        | 2,149                    | 566     | 15                | 158                | 13              | 17               | 7,070                   | 16,877       | 0                      | 0                       | 0                              |
| 1,000,000 < 3,000,000      | 868                      | 255     | 10                | 68                 | 4               | 9                | 1,927                   | 14,492       | 0                      | 0                       | 66                             |
| at least 3,000,000         | 210                      | 63      | 1                 | 29                 | 0               | 8                | 1,022                   | 2,652        | 1,988                  | 0                       | 0                              |
| <b>Non-Taxable Returns</b> | 626,754                  | 139,499 | 19,571            | 14,354             | 237             | 2,970            | 517,048                 | 9,514        | 306                    | 175                     | 804,782                        |
| at most 10,000             | 579,692                  | 129,071 | 18,233            | 13,082             | 164             | 2,322            | 196,023                 | 1,375        | 17                     | 40                      | 495,532                        |
| 10,000 < 20,000            | 11,728                   | 7,182   | 828               | 312                | 15              | 111              | 134,924                 | 1,681        | 34                     | 22                      | 132,128                        |
| 20,000 < 35,000            | 7,972                    | 1,749   | 269               | 210                | 9               | 110              | 81,975                  | 1,227        | 126                    | 22                      | 81,959                         |
| 35,000 < 50,000            | 9,263                    | 768     | 121               | 215                | 16              | 125              | 44,149                  | 858          | 75                     | 40                      | 41,170                         |
| 50,000 < 75,000            | 10,657                   | 540     | 88                | 227                | 15              | 185              | 38,809                  | 643          | 55                     | 51                      | 34,418                         |
| 75,000 < 100,000           | 4,448                    | 117     | 21                | 171                | 13              | 62               | 9,954                   | 1,156        | 0                      | 0                       | 8,168                          |
| 100,000 < 200,000          | 2,650                    | 64      | 11                | 113                | 4               | 54               | 9,283                   | 811          | 0                      | 0                       | 8,289                          |
| 200,000 < 250,000          | 167                      | 6       | 0                 | 5                  | 0               | 3                | 1,212                   | 84           | 0                      | 0                       | 1,040                          |
| 250,000 < 500,000          | 158                      | 2       | 0                 | 21                 | 1               | 0                | 708                     | 238          | 0                      | 0                       | 637                            |
| at least 500,000           | 19                       | 0       | 0                 | 0                  | 0               | 0                | 10                      | 1,440        | 0                      | 0                       | 1,441                          |

## Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 2.15b Exemptions & Deductions By Gross Income Level: Single Filers (Returns, 000s)**

[illegible]

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.1 Amount of Net Charged Tax by Gross Income Level (\$000s)**

| Taxable Returns    |                         |                                                    |          |                           |                                       |                    |
|--------------------|-------------------------|----------------------------------------------------|----------|---------------------------|---------------------------------------|--------------------|
| Gross Income Level | Tax<br>Before<br>Credit | Credit for Taxes<br>Paid to Other<br>Jurisdictions | Variance | Property<br>Tax<br>Credit | New Jersey<br>Earned<br>Income Credit | Net<br>Charged Tax |
| at most 10,000     | 0                       | 0                                                  | 0.0      | 0                         | 0                                     | 0                  |
| 10,000 < 20,000    | 45,980                  | 1,131                                              | (0.1)    | 3,571                     | 0                                     | 41,278             |
| 20,000 < 35,000    | 189,561                 | 4,574                                              | (0.3)    | 11,214                    | 0                                     | 173,773            |
| 35,000 < 50,000    | 273,874                 | 11,363                                             | (0.0)    | 5,572                     | 0                                     | 256,938            |
| 50,000 < 75,000    | 548,922                 | 37,845                                             | 1.5      | 3,257                     | 0                                     | 507,820            |
| 75,000 < 100,000   | 581,836                 | 56,017                                             | 0.2      | 867                       | 0                                     | 524,952            |
| 100,000 < 200,000  | 2,072,652               | 282,099                                            | 1.5      | 1,077                     | 0                                     | 1,789,477          |
| 200,000 < 250,000  | 574,688                 | 103,111                                            | (0.2)    | 169                       | 0                                     | 471,408            |
| 250,000 < 500,000  | 1,369,074               | 287,082                                            | 0.4      | 287                       | 0                                     | 1,081,704          |
| at least 500,000   | 4,327,836               | 1,082,893                                          | 0.0      | 101                       | 0                                     | 3,244,841          |
| Total              | 9,984,423               | 1,866,114                                          | 3.0      | 26,116                    | 0                                     | 8,092,191          |

  

| All Returns        |                         |                                                    |          |                           |                                       |                    |
|--------------------|-------------------------|----------------------------------------------------|----------|---------------------------|---------------------------------------|--------------------|
| Gross Income Level | Tax<br>Before<br>Credit | Credit for Taxes<br>Paid to Other<br>Jurisdictions | Variance | Property<br>Tax<br>Credit | New Jersey<br>Earned<br>Income Credit | Net<br>Charged Tax |
| at most 10,000     | 28,695                  | 0                                                  | (0.8)    | 301                       | 31,915                                | 0                  |
| 10,000 < 20,000    | 78,776                  | 1,695                                              | (0.8)    | 3,964                     | 78,997                                | 41,278             |
| 20,000 < 35,000    | 193,498                 | 8,425                                              | (0.8)    | 11,727                    | 1                                     | 173,773            |
| 35,000 < 50,000    | 285,153                 | 22,545                                             | (0.2)    | 6,251                     | 0                                     | 256,938            |
| 50,000 < 75,000    | 579,256                 | 68,028                                             | 0.5      | 4,227                     | 0                                     | 507,820            |
| 75,000 < 100,000   | 611,927                 | 85,995                                             | 0.0      | 1,465                     | 0                                     | 524,952            |
| 100,000 < 200,000  | 2,135,240               | 344,565                                            | 0.7      | 1,702                     | 0                                     | 1,789,477          |
| 200,000 < 250,000  | 586,636                 | 115,045                                            | 0.0      | 225                       | 0                                     | 471,408            |
| 250,000 < 500,000  | 1,389,675               | 307,673                                            | 0.1      | 346                       | 0                                     | 1,081,704          |
| at least 500,000   | 4,344,820               | 1,099,876                                          | (0.0)    | 111                       | 0                                     | 3,244,841          |
| Total              | 10,233,676              | 2,053,847                                          | (1.2)    | 30,318                    | 110,913                               | 8,092,191          |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.2 Average Tax and Effective rate By Gross Income Level**

| All Returns        |              |             |           |             |           |         |              |
|--------------------|--------------|-------------|-----------|-------------|-----------|---------|--------------|
|                    | Gross Income |             |           | Charged Tax |           |         | Effective    |
|                    | Returns      | Amount      | Average   | Returns     | Amount    | Average | Rate on      |
| Gross Income Level | (000s)       | (\$000s)    | (\$)      | (000s)      | (\$000s)  | (\$)    | Gross Income |
| at most 10,000     | 769.5        | 3,068,007   | 3,987     | 0.0         | 0         | -       |              |
| 10,000 < 20,000    | 485.9        | 7,208,812   | 14,835    | 264.7       | 41,278    | 156     | 1.1%         |
| 20,000 < 35,000    | 593.5        | 16,146,037  | 27,207    | 577.5       | 173,773   | 301     | 1.1%         |
| 35,000 < 50,000    | 461.9        | 19,474,890  | 42,166    | 444.8       | 256,938   | 578     | 1.4%         |
| 50,000 < 75,000    | 502.7        | 30,896,462  | 61,467    | 480.0       | 507,820   | 1,058   | 1.7%         |
| 75,000 < 100,000   | 321.9        | 27,865,815  | 86,572    | 308.5       | 524,952   | 1,701   | 2.0%         |
| 100,000 < 200,000  | 499.1        | 67,549,963  | 135,349   | 485.6       | 1,789,477 | 3,685   | 2.7%         |
| 200,000 < 250,000  | 62.5         | 13,869,308  | 221,976   | 61.3        | 471,408   | 7,692   | 3.5%         |
| 250,000 < 500,000  | 83.9         | 28,166,169  | 335,827   | 82.6        | 1,081,704 | 13,093  | 3.9%         |
| at least 500,000   | 39.7         | 56,604,945  | 1,426,105 | 39.5        | 3,244,841 | 82,206  | 5.8%         |
| Total              | 3,820.4      | 270,850,408 | 70,895    | 2,744.5     | 8,092,191 | 2,948   | 4.2%         |

| Taxable Returns    |              |             |           |             |           |         |              |
|--------------------|--------------|-------------|-----------|-------------|-----------|---------|--------------|
|                    | Gross Income |             |           | Charged Tax |           |         | Effective    |
|                    | Returns      | Amount      | Average   | Returns     | Amount    | Average | Rate on      |
| Gross Income Level | (000s)       | (\$000s)    | (\$)      | (000s)      | (\$000s)  | (\$)    | Gross Income |
| at most 10,000     | 0.0          | 0           | -         | 0.0         | 0         | -       |              |
| 10,000 < 20,000    | 264.7        | 3,897,358   | 14,724    | 264.7       | 41,278    | 156     | 1.1%         |
| 20,000 < 35,000    | 577.5        | 15,713,434  | 27,208    | 577.5       | 173,773   | 301     | 1.1%         |
| 35,000 < 50,000    | 444.8        | 18,749,654  | 42,155    | 444.8       | 256,938   | 578     | 1.4%         |
| 50,000 < 75,000    | 480.0        | 29,502,626  | 61,459    | 480.0       | 507,820   | 1,058   | 1.7%         |
| 75,000 < 100,000   | 308.5        | 26,717,361  | 86,595    | 308.5       | 524,952   | 1,701   | 2.0%         |
| 100,000 < 200,000  | 485.6        | 65,760,560  | 135,431   | 485.6       | 1,789,477 | 3,685   | 2.7%         |
| 200,000 < 250,000  | 61.3         | 13,603,447  | 221,977   | 61.3        | 471,408   | 7,692   | 3.5%         |
| 250,000 < 500,000  | 82.6         | 27,759,542  | 336,011   | 82.6        | 1,081,704 | 13,093  | 3.9%         |
| at least 500,000   | 39.5         | 56,371,882  | 1,428,149 | 39.5        | 3,244,841 | 82,206  | 5.8%         |
| Total              | 2,744.5      | 258,075,864 | 94,033    | 2,744.5     | 8,092,191 | 2,948   | 3.1%         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.3 Tax Payment Analysis: Taxable and Non-Taxable Returns (\$ 000)**

| Tax Payment Components                 | Amounts (\$000)  |             |                  | Percent of Gross Income |             |             |
|----------------------------------------|------------------|-------------|------------------|-------------------------|-------------|-------------|
|                                        | Taxable          | Non-taxable | Total            | Taxable                 | Non-taxable | Total       |
| Taxes Withheld                         | 5,630,170        | 80,144      | 5,710,314        | 2.2%                    | 0.0%        | 2.2%        |
| Estimated Payments and Credits Applied | 2,618,012        | 7,146       | 2,625,158        | 1.0%                    | 0.0%        | 1.0%        |
| Cash Payments/Receivables              | 1,076,222        | 1,345       | 1,077,567        | 0.4%                    | 0.0%        | 0.4%        |
| Gross Receivables                      | 160,256          | 14          | 160,270          | 0.1%                    | 0.0%        | 0.1%        |
| Excess UI and DI                       | 20,890           | 9           | 20,899           | 0.0%                    | 0.0%        | 0.0%        |
| Property Tax Credit                    | 26,116           | 4,203       | 30,318           | 0.0%                    | 0.0%        | 0.0%        |
| Earned Income Credit                   | 0                | 110,913     | 110,913          | 0.0%                    | 0.0%        | 0.0%        |
| Gross Collections                      | 9,531,666        | 203,773     | 9,735,439        | 3.7%                    | 0.1%        | 3.8%        |
| Refunds Issued                         | 996,291          | 205,396     | 1,201,687        | 0.4%                    | 0.1%        | 0.5%        |
| Credits Approved                       | 379,082          | 4,181       | 383,263          | 0.1%                    | 0.0%        | 0.1%        |
| Gross Payables                         | 39,147           | 4,216       | 43,363           | 0.0%                    | 0.0%        | 0.0%        |
| Gross Outflows                         | 1,414,520        | 213,793     | 1,628,313        | 0.5%                    | 0.1%        | 0.6%        |
| <b>Net charged Tax</b>                 | <b>8,092,191</b> | <b>0</b>    | <b>8,092,191</b> | <b>3.1%</b>             | <b>0.0%</b> | <b>3.1%</b> |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.4 Tax Payment Analysis By Filing Status (\$ 000)**

| Component Amounts                         | Single           | Married, Filing:<br>Jointly      Separately |                | Head of<br>Household | Surviving<br>Spouse | Total            |
|-------------------------------------------|------------------|---------------------------------------------|----------------|----------------------|---------------------|------------------|
| Taxes Withheld                            | 1,125,686        | 4,078,875                                   | 76,520         | 426,508              | 2,724               | 5,710,314        |
| Estimated Payments and<br>Credits Applied | 334,234          | 2,147,812                                   | 88,918         | 51,060               | 3,134               | 2,625,158        |
| Other Payments/Receivables                | 194,160          | 827,210                                     | 26,098         | 29,333               | 766                 | 1,077,567        |
| Gross Receivables                         | 25,472           | 124,790                                     | 5,193          | 4,757                | 58                  | 160,270          |
| Excess UI and DI                          | 5,047            | 13,209                                      | 316            | 2,319                | 9                   | 20,899           |
| Property Tax Credit                       | 12,724           | 9,587                                       | 243            | 7,749                | 16                  | 30,318           |
| Earned Income Credit                      | 48               | 19,941                                      | 51             | 90,711               | 161                 | 110,913          |
| Gross Collections                         | 1,697,371        | 7,221,425                                   | 197,338        | 612,438              | 6,868               | 9,735,439        |
| Refunds Issued                            | 264,060          | 648,212                                     | 19,298         | 268,508              | 1,609               | 1,201,687        |
| Credits Approved                          | 47,467           | 313,649                                     | 13,976         | 7,821                | 350                 | 383,263          |
| Gross Payables                            | 8,826            | 28,756                                      | 1,001          | 4,766                | 14                  | 43,363           |
| Gross Outflows                            | 320,354          | 990,616                                     | 34,275         | 281,095              | 1,973               | 1,628,313        |
| <b>Net Charged Tax</b>                    | <b>1,389,995</b> | <b>6,203,055</b>                            | <b>168,266</b> | <b>326,033</b>       | <b>4,842</b>        | <b>8,092,191</b> |

| Component Percent of<br>Gross Income      | Single      | Married, Filing:<br>Jointly      Separately |             | Head of<br>Household | Surviving<br>Spouse | Total       |
|-------------------------------------------|-------------|---------------------------------------------|-------------|----------------------|---------------------|-------------|
| Taxes Withheld                            | 2.0%        | 2.2%                                        | 1.7%        | 2.0%                 | 4.7%                | 2.1%        |
| Estimated Payments and<br>Credits Applied | 0.6%        | 1.1%                                        | 2.0%        | 0.2%                 | 5.4%                | 1.0%        |
| Other Payments/Receivables                | 0.3%        | 0.4%                                        | 0.6%        | 0.1%                 | 1.3%                | 0.4%        |
| Gross Receivables                         | 0.0%        | 0.1%                                        | 0.1%        | 0.0%                 | 0.1%                | 0.1%        |
| Excess UI and DI                          | 0.0%        | 0.0%                                        | 0.0%        | 0.0%                 | 0.0%                | 0.0%        |
| Property Tax Credit                       | 0.0%        | 0.0%                                        | 0.0%        | 0.0%                 | 0.0%                | 0.0%        |
| Earned Income Credit                      | 0.0%        | 0.0%                                        | 0.0%        | 0.4%                 | 0.3%                | 0.0%        |
| Gross Collections                         | 3.1%        | 3.8%                                        | 4.5%        | 2.9%                 | 11.7%               | 3.6%        |
| Refunds Issued                            | 0.5%        | 0.3%                                        | 0.4%        | 1.3%                 | 2.7%                | 0.4%        |
| Credits Approved                          | 0.1%        | 0.2%                                        | 0.3%        | 0.0%                 | 0.6%                | 0.1%        |
| Gross Payables                            | 0.0%        | 0.0%                                        | 0.0%        | 0.0%                 | 0.0%                | 0.0%        |
| Gross Outflows                            | 0.6%        | 0.5%                                        | 0.8%        | 1.3%                 | 3.4%                | 0.6%        |
| <b>Net Charged Tax</b>                    | <b>2.5%</b> | <b>3.3%</b>                                 | <b>3.8%</b> | <b>1.5%</b>          | <b>2.7%</b>         | <b>3.0%</b> |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 3.5** Income Tax Effect of Property Tax Deduction and Credit  
By Tax Rate Schedule Type

| Property Tax Deduction                                   |                               |                                |                                  |                               |                                |                                  |                               |                                |                                  |
|----------------------------------------------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------------|--------------------------------|----------------------------------|
| New Jersey<br>Taxable Income                             | Multi-filer Brackets          |                                |                                  | Single-filer Brackets         |                                |                                  | All Returns                   |                                |                                  |
|                                                          | Affected<br>Returns<br>(000s) | Deduction<br>Amount<br>(\$000) | Liability<br>Decrease<br>(\$000) | Affected<br>Returns<br>(000s) | Deduction<br>Amount<br>(\$000) | Liability<br>Decrease<br>(\$000) | Affected<br>Returns<br>(000s) | Deduction<br>Amount<br>(\$000) | Liability<br>Decrease<br>(\$000) |
| at most 10,000                                           | 19.0                          | 127,271                        | 1,731                            | 26.3                          | 153,256                        | 2,066                            | 45.3                          | 280,527                        | 3,798                            |
| 10,000 < 20,000                                          | 45.9                          | 268,719                        | 4,096                            | 25.6                          | 135,481                        | 2,045                            | 71.5                          | 404,201                        | 6,141                            |
| 20,000 < 35,000                                          | 96.4                          | 518,678                        | 9,077                            | 51.6                          | 240,064                        | 5,140                            | 148.0                         | 758,741                        | 14,217                           |
| 35,000 < 50,000                                          | 111.2                         | 599,184                        | 11,396                           | 104.2                         | 338,195                        | 17,346                           | 215.5                         | 937,379                        | 28,742                           |
| 50,000 < 75,000                                          | 220.1                         | 1,132,924                      | 31,889                           | 97.7                          | 359,231                        | 20,089                           | 317.7                         | 1,492,155                      | 51,978                           |
| 75,000 < 100,000                                         | 202.2                         | 1,133,473                      | 60,573                           | 42.8                          | 188,928                        | 12,035                           | 245.0                         | 1,322,401                      | 72,608                           |
| 100,000 < 200,000                                        | 324.9                         | 2,218,100                      | 129,227                          | 34.3                          | 186,037                        | 11,851                           | 359.2                         | 2,404,137                      | 141,078                          |
| 200,000 < 250,000                                        | 42.0                          | 347,118                        | 22,111                           | 3.6                           | 23,447                         | 1,494                            | 45.6                          | 370,565                        | 23,605                           |
| 250,000 < 500,000                                        | 59.0                          | 520,990                        | 33,284                           | 5.3                           | 36,649                         | 2,342                            | 64.3                          | 557,639                        | 35,625                           |
| at least 500,000                                         | 31.1                          | 294,506                        | 26,417                           | 2.9                           | 21,911                         | 1,965                            | 34.0                          | 316,416                        | 28,383                           |
| Total                                                    | 1,151.9                       | 7,160,962                      | 329,803                          | 394.3                         | 1,683,199                      | 76,372                           | 1,546.1                       | 8,844,161                      | 406,175                          |
| Property Tax Credit                                      |                               |                                |                                  |                               |                                |                                  |                               |                                |                                  |
| at most 10,000                                           | 8.2                           | 388                            | 388                              | 27.4                          | 1,322                          | 1,322                            | 35.5                          | 1,710                          | 1,710                            |
| 10,000 < 20,000                                          | 45.6                          | 2,252                          | 2,252                            | 77.3                          | 3,741                          | 3,741                            | 122.9                         | 5,993                          | 5,993                            |
| 20,000 < 35,000                                          | 117.2                         | 5,808                          | 5,808                            | 102.0                         | 4,954                          | 4,954                            | 219.2                         | 10,762                         | 10,762                           |
| 35,000 < 50,000                                          | 77.2                          | 3,828                          | 3,828                            | 31.0                          | 1,505                          | 1,505                            | 108.2                         | 5,333                          | 5,333                            |
| 50,000 < 75,000                                          | 50.9                          | 2,519                          | 2,519                            | 18.6                          | 900                            | 900                              | 69.5                          | 3,419                          | 3,419                            |
| 75,000 < 100,000                                         | 18.1                          | 893                            | 893                              | 7.9                           | 379                            | 379                              | 26.0                          | 1,271                          | 1,271                            |
| 100,000 < 200,000                                        | 25.8                          | 1,280                          | 1,280                            | 6.4                           | 307                            | 307                              | 32.3                          | 1,587                          | 1,587                            |
| 200,000 < 250,000                                        | 3.7                           | 184                            | 184                              | 0.7                           | 31                             | 31                               | 4.4                           | 215                            | 215                              |
| 250,000 < 500,000                                        | 6.0                           | 299                            | 299                              | 0.8                           | 36                             | 36                               | 6.8                           | 335                            | 335                              |
| at least 500,000                                         | 2.1                           | 102                            | 102                              | 0.2                           | 7                              | 7                                | 2.2                           | 109                            | 109                              |
| Total                                                    | 354.8                         | 17,553                         | 17,553                           | 272.1                         | 13,182                         | 13,182                           | 626.9                         | 30,735                         | 30,735                           |
| Total Property Tax Relief via either deduction or credit |                               |                                |                                  |                               |                                |                                  |                               |                                |                                  |
| at most 10,000                                           | 27.2                          |                                | 2,120                            | 53.7                          |                                | 3,388                            | 80.9                          |                                | 5,508                            |
| 10,000 < 20,000                                          | 91.6                          |                                | 6,348                            | 102.9                         |                                | 5,786                            | 194.4                         |                                | 12,134                           |
| 20,000 < 35,000                                          | 213.5                         |                                | 14,885                           | 153.6                         |                                | 10,094                           | 367.2                         |                                | 24,979                           |
| 35,000 < 50,000                                          | 188.5                         |                                | 15,224                           | 135.2                         |                                | 18,851                           | 323.7                         |                                | 34,075                           |
| 50,000 < 75,000                                          | 270.9                         |                                | 34,409                           | 116.3                         |                                | 20,988                           | 387.2                         |                                | 55,397                           |
| 75,000 < 100,000                                         | 220.2                         |                                | 61,466                           | 50.7                          |                                | 12,413                           | 270.9                         |                                | 73,880                           |
| 100,000 < 200,000                                        | 350.8                         |                                | 130,508                          | 40.7                          |                                | 12,157                           | 391.5                         |                                | 142,665                          |
| 200,000 < 250,000                                        | 45.7                          |                                | 22,295                           | 4.3                           |                                | 1,525                            | 50.0                          |                                | 23,820                           |
| 250,000 < 500,000                                        | 65.0                          |                                | 33,582                           | 6.0                           |                                | 2,378                            | 71.1                          |                                | 35,961                           |
| at least 500,000                                         | 33.2                          |                                | 26,519                           | 3.0                           |                                | 1,972                            | 36.2                          |                                | 28,492                           |
| Total                                                    | 1,506.6                       |                                | 347,356                          | 666.4                         |                                | 89,554                           | 2,173.0                       |                                | 436,910                          |

Multi-bracket filers = married filing jointly, household head, and qualifying survivor

Single-bracket filers = single and married filing separately

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.11a Tax Calculations By Gross Income Level: All Returns (Amounts, \$000s)**

| Gross Income Level         | Taxable<br>Income  | Property Tax<br>Deduction | Excess<br>Property Tax<br>Deduction | Liability Loss:<br>Property Tax<br>Deduction | N. J.<br>Taxable<br>Income | Schedule<br>Tax  | Other<br>Credits | Tax after<br>Credit | Tax Variance |            | Net Charged<br>Tax |
|----------------------------|--------------------|---------------------------|-------------------------------------|----------------------------------------------|----------------------------|------------------|------------------|---------------------|--------------|------------|--------------------|
|                            |                    |                           |                                     |                                              |                            |                  |                  |                     | Under        | Over       |                    |
| All Returns                | 255,782,499        | 8,772,147                 | 100,249                             | 403,099                                      | 247,019,477                | 10,233,676       | 2,053,847        | 8,179,875           | 442          | 440        | 8,092,191          |
| <b>Taxable Returns</b>     | <b>245,495,177</b> | <b>8,727,078</b>          | <b>62,781</b>                       | <b>402,366</b>                               | <b>236,768,099</b>         | <b>9,984,423</b> | <b>1,866,114</b> | <b>8,118,309</b>    | <b>344</b>   | <b>342</b> | <b>8,092,191</b>   |
| at most 10,000             | 0                  | 0                         | 0                                   | 0                                            | 0                          | 0                | 0                | 0                   | 0            | 0          | 0                  |
| 10,000 < 20,000            | 3,399,978          | 115,700                   | 29,963                              | 1,620                                        | 3,284,278                  | 45,980           | 1,131            | 44,849              | 33           | 33         | 41,278             |
| 20,000 < 30,000            | 8,527,172          | 402,003                   | 26,549                              | 6,006                                        | 8,125,169                  | 116,755          | 2,485            | 114,270             | 50           | 50         | 106,366            |
| 30,000 < 35,000            | 5,095,594          | 240,522                   | 3,674                               | 4,012                                        | 4,855,072                  | 72,806           | 2,088            | 70,718              | 23           | 22         | 67,407             |
| 35,000 < 40,000            | 5,403,436          | 264,866                   | 1,294                               | 5,026                                        | 5,138,571                  | 79,996           | 2,793            | 77,204              | 20           | 20         | 74,661             |
| 40,000 < 50,000            | 11,581,765         | 606,409                   | 856                                 | 16,803                                       | 10,975,356                 | 193,878          | 8,570            | 185,307             | 36           | 35         | 182,277            |
| 50,000 < 60,000            | 11,153,216         | 609,077                   | 259                                 | 18,678                                       | 10,544,139                 | 214,224          | 12,743           | 201,482             | 28           | 28         | 199,643            |
| 60,000 < 70,000            | 10,716,250         | 600,894                   | 85                                  | 18,886                                       | 10,115,355                 | 220,379          | 16,004           | 204,376             | 22           | 22         | 203,351            |
| 70,000 < 75,000            | 5,378,942          | 296,598                   | 20                                  | 9,300                                        | 5,082,344                  | 114,318          | 9,099            | 105,219             | 10           | 10         | 104,825            |
| 75,000 < 80,000            | 5,309,795          | 292,186                   | 16                                  | 10,043                                       | 5,017,609                  | 114,959          | 9,592            | 105,367             | 9            | 9          | 105,102            |
| 80,000 < 90,000            | 10,139,982         | 539,195                   | 16                                  | 22,881                                       | 9,600,787                  | 229,816          | 21,577           | 208,239             | 16           | 16         | 207,877            |
| 90,000 < 100,000           | 9,661,871          | 503,186                   | 3                                   | 27,007                                       | 9,158,685                  | 237,061          | 24,848           | 212,213             | 14           | 14         | 211,974            |
| 100,000 < 150,000          | 40,003,365         | 1,935,369                 | 35                                  | 108,034                                      | 38,067,996                 | 1,210,425        | 148,732          | 1,061,693           | 43           | 43         | 1,060,943          |
| 150,000 < 200,000          | 22,812,997         | 920,085                   | 2                                   | 56,588                                       | 21,892,911                 | 862,227          | 133,367          | 728,860             | 17           | 17         | 728,533            |
| 200,000 < 250,000          | 13,186,985         | 442,727                   | 8                                   | 28,192                                       | 12,744,258                 | 574,688          | 103,111          | 471,578             | 8            | 8          | 471,408            |
| 250,000 < 500,000          | 27,134,943         | 629,041                   | 0                                   | 40,068                                       | 26,505,902                 | 1,369,074        | 287,082          | 1,081,992           | 10           | 10         | 1,081,704          |
| 500,000 < 1,000,000        | 17,252,878         | 209,055                   | 0                                   | 18,444                                       | 17,043,823                 | 1,094,887        | 272,369          | 822,518             | 3            | 3          | 822,432            |
| 1,000,000 < 3,000,000      | 17,122,338         | 95,942                    | 0                                   | 8,606                                        | 17,026,396                 | 1,341,798        | 369,594          | 972,204             | 1            | 1          | 972,190            |
| at least 3,000,000         | 21,613,671         | 24,223                    | 0                                   | 2,173                                        | 21,589,448                 | 1,891,150        | 440,931          | 1,450,220           | 0            | 0          | 1,450,219          |
| <b>Non-taxable Returns</b> | <b>10,287,323</b>  | <b>45,069</b>             | <b>37,468</b>                       | <b>733</b>                                   | <b>10,251,379</b>          | <b>249,253</b>   | <b>187,733</b>   | <b>61,566</b>       | <b>98</b>    | <b>98</b>  | <b>0</b>           |
| at most 10,000             | 2,049,678          | 0                         | 0                                   | 0                                            | 2,049,678                  | 28,695           | 0                | 28,695              | 66           | 65         | 0                  |
| 10,000 < 20,000            | 2,359,243          | 21,715                    | 21,675                              | 233                                          | 2,342,592                  | 32,796           | 565              | 32,232              | 26           | 26         | 0                  |
| 20,000 < 35,000            | 276,924            | 14,731                    | 14,250                              | 157                                          | 265,759                    | 3,937            | 3,851            | 89                  | 1            | 1          | 0                  |
| 35,000 < 50,000            | 632,762            | 1,933                     | 967                                 | 37                                           | 631,105                    | 11,279           | 11,182           | 101                 | 1            | 1          | 0                  |
| 50,000 < 75,000            | 1,281,015          | 2,447                     | 442                                 | 79                                           | 1,278,726                  | 30,334           | 30,183           | 169                 | 2            | 2          | 0                  |
| 75,000 < 100,000           | 1,085,699          | 1,818                     | 67                                  | 86                                           | 1,083,915                  | 30,091           | 29,979           | 116                 | 1            | 1          | 0                  |
| 100,000 < 200,000          | 1,715,375          | 1,987                     | 57                                  | 113                                          | 1,713,411                  | 62,587           | 62,466           | 134                 | 1            | 2          | 0                  |
| 200,000 < 250,000          | 258,348            | 206                       | 10                                  | 13                                           | 258,148                    | 11,947           | 11,935           | 15                  | 0            | 0          | 0                  |
| 250,000 < 500,000          | 397,794            | 173                       | 0                                   | 11                                           | 397,621                    | 20,601           | 20,591           | 14                  | 0            | 0          | 0                  |
| at least 500,000           | 230,484            | 60                        | 0                                   | 5                                            | 230,423                    | 16,984           | 16,983           | 1                   | 0            | 0          | 0                  |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 3.11b** Tax Calculations By Gross Income Level: All Returns (Returns, 000s)

| Gross Income Level         | Taxable<br>Income | Property Tax<br>Deduction | Excess                    | Liability Loss:           | N.J.              | Schedule<br>Tax | Other<br>Credits | Tax after<br>Credit | Tax Variance   |                | Net Charged<br>Tax |
|----------------------------|-------------------|---------------------------|---------------------------|---------------------------|-------------------|-----------------|------------------|---------------------|----------------|----------------|--------------------|
|                            |                   |                           | Property Tax<br>Deduction | Property Tax<br>Deduction | Taxable<br>Income |                 |                  |                     | Under          | Over           |                    |
| All Returns                | 3,567.0           | 1,527.7                   | 25.2                      | 1,527.6                   | 3,562.1           | 3,562.1         | 398.1            | 3,535.2             | 1,754.1        | 1,763.5        | 2,744.5            |
| <b>Taxable Returns</b>     | <b>2,744.5</b>    | <b>1,521.2</b>            | <b>20.2</b>               | <b>1,521.2</b>            | <b>2,744.5</b>    | <b>2,744.5</b>  | <b>317.3</b>     | <b>2,744.5</b>      | <b>1,366.9</b> | <b>1,369.9</b> | <b>2,744.5</b>     |
| at most 10,000             | 0.0               | 0.0                       | 0.0                       | 0.0                       | 0.0               | 0.0             | 0.0              | 0.0                 | 0.0            | 0.0            | 0.0                |
| 10,000 < 20,000            | 264.7             | 22.4                      | 9.7                       | 22.4                      | 264.7             | 264.7           | 10.8             | 264.7               | 131.4          | 131.3          | 264.7              |
| 20,000 < 30,000            | 399.7             | 74.7                      | 8.6                       | 74.7                      | 399.7             | 399.7           | 13.4             | 399.7               | 198.7          | 199.1          | 399.7              |
| 30,000 < 35,000            | 177.8             | 46.1                      | 1.1                       | 46.1                      | 177.8             | 177.8           | 7.8              | 177.8               | 88.9           | 88.1           | 177.8              |
| 35,000 < 40,000            | 160.9             | 55.6                      | 0.4                       | 55.6                      | 160.9             | 160.9           | 8.2              | 160.9               | 79.8           | 80.3           | 160.9              |
| 40,000 < 50,000            | 283.9             | 141.2                     | 0.3                       | 141.2                     | 283.9             | 283.9           | 17.6             | 283.9               | 141.8          | 141.3          | 283.9              |
| 50,000 < 60,000            | 221.6             | 135.7                     | 0.1                       | 135.7                     | 221.6             | 221.6           | 17.9             | 221.6               | 110.4          | 110.8          | 221.6              |
| 60,000 < 70,000            | 178.6             | 127.7                     | 0.0                       | 127.7                     | 178.6             | 178.6           | 17.9             | 178.6               | 88.8           | 89.7           | 178.6              |
| 70,000 < 75,000            | 79.8              | 60.7                      | 0.0                       | 60.7                      | 79.8              | 79.8            | 9.1              | 79.8                | 39.7           | 40.1           | 79.8               |
| 75,000 < 80,000            | 73.4              | 59.0                      | 0.0                       | 59.0                      | 73.4              | 73.4            | 8.9              | 73.4                | 36.6           | 36.7           | 73.4               |
| 80,000 < 90,000            | 127.2             | 106.3                     | 0.0                       | 106.3                     | 127.2             | 127.2           | 17.5             | 127.2               | 63.6           | 63.2           | 127.2              |
| 90,000 < 100,000           | 107.9             | 93.9                      | 0.0                       | 93.9                      | 107.9             | 107.9           | 17.0             | 107.9               | 53.7           | 54.1           | 107.9              |
| 100,000 < 150,000          | 347.3             | 310.5                     | 0.0                       | 310.5                     | 347.3             | 347.3           | 67.8             | 347.3               | 172.9          | 174.3          | 347.3              |
| 150,000 < 200,000          | 138.3             | 124.9                     | 0.0                       | 124.9                     | 138.3             | 138.3           | 36.0             | 138.3               | 69.0           | 69.2           | 138.3              |
| 200,000 < 250,000          | 61.3              | 54.8                      | 0.0                       | 54.8                      | 61.3              | 61.3            | 18.7             | 61.3                | 30.7           | 30.6           | 61.3               |
| 250,000 < 500,000          | 82.6              | 72.5                      | 0.0                       | 72.5                      | 82.6              | 82.6            | 29.4             | 82.6                | 41.1           | 41.5           | 82.6               |
| 500,000 < 1,000,000        | 25.8              | 22.7                      | 0.0                       | 22.7                      | 25.8              | 25.8            | 11.4             | 25.8                | 12.9           | 12.9           | 25.8               |
| 1,000,000 < 3,000,000      | 11.0              | 10.1                      | 0.0                       | 10.1                      | 11.0              | 11.0            | 6.0              | 11.0                | 5.5            | 5.5            | 11.0               |
| at least 3,000,000         | 2.7               | 2.5                       | 0.0                       | 2.5                       | 2.7               | 2.7             | 1.8              | 2.7                 | 1.3            | 1.4            | 2.7                |
| <b>Non-taxable Returns</b> | <b>822.5</b>      | <b>6.5</b>                | <b>5.0</b>                | <b>6.4</b>                | <b>817.6</b>      | <b>817.6</b>    | <b>80.7</b>      | <b>790.7</b>        | <b>387.2</b>   | <b>393.6</b>   | <b>0.0</b>         |
| at most 10,000             | 526.8             | 0.0                       | 0.0                       | 0.0                       | 526.8             | 526.8           | 0.0              | 526.8               | 260.5          | 259.5          | 0.0                |
| 10,000 < 20,000            | 214.9             | 3.0                       | 3.0                       | 3.0                       | 211.9             | 211.9           | 3.1              | 210.2               | 104.3          | 103.0          | 0.0                |
| 20,000 < 35,000            | 13.2              | 1.9                       | 1.8                       | 1.9                       | 11.4              | 11.4            | 10.3             | 6.6                 | 2.6            | 4.0            | 0.0                |
| 35,000 < 50,000            | 16.2              | 0.3                       | 0.1                       | 0.3                       | 16.1              | 16.1            | 16.0             | 9.8                 | 3.9            | 5.9            | 0.0                |
| 50,000 < 75,000            | 22.1              | 0.5                       | 0.1                       | 0.5                       | 22.0              | 22.0            | 22.0             | 15.2                | 6.6            | 8.6            | 0.0                |
| 75,000 < 100,000           | 13.2              | 0.4                       | 0.0                       | 0.4                       | 13.2              | 13.2            | 13.2             | 9.7                 | 4.4            | 5.3            | 0.0                |
| 100,000 < 200,000          | 13.4              | 0.3                       | 0.0                       | 0.3                       | 13.4              | 13.4            | 13.4             | 10.3                | 4.2            | 6.2            | 0.0                |
| 200,000 < 250,000          | 1.2               | 0.0                       | 0.0                       | 0.0                       | 1.2               | 1.2             | 1.2              | 0.9                 | 0.4            | 0.6            | 0.0                |
| 250,000 < 500,000          | 1.3               | 0.0                       | 0.0                       | 0.0                       | 1.3               | 1.3             | 1.3              | 0.9                 | 0.4            | 0.6            | 0.0                |
| at least 500,000           | 0.2               | 0.0                       | 0.0                       | 0.0                       | 0.2               | 0.2             | 0.2              | 0.1                 | 0.0            | 0.1            | 0.0                |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 3.12a** Tax Calculations By Taxable Income Level: All Returns (Amounts, \$000s)

| Taxable Income Level       | Taxable Income     | Property Tax Deduction | Excess Property Tax Deduction | Liability Loss: Property Tax Deduction | N.J. Taxable Income | Schedule Tax     | Other Credits    | Tax after Credit | Tax Variance |            | Net Charged Tax  |
|----------------------------|--------------------|------------------------|-------------------------------|----------------------------------------|---------------------|------------------|------------------|------------------|--------------|------------|------------------|
|                            |                    |                        |                               |                                        |                     |                  |                  |                  | Under        | Over       |                  |
| All Returns                | 255,782,499        | 8,772,147              | 100,249                       | 403,099                                | 247,019,477         | 10,233,676       | 2,053,847        | 8,179,875        | 442          | 440        | 8,092,191        |
| <b>Taxable Returns</b>     | <b>245,495,177</b> | <b>8,727,078</b>       | <b>62,781</b>                 | <b>402,366</b>                         | <b>236,768,099</b>  | <b>9,984,423</b> | <b>1,866,114</b> | <b>8,118,309</b> | <b>344</b>   | <b>342</b> | <b>8,092,191</b> |
| at most 10,000             | 893,070            | 239,729                | 62,781                        | 3,356                                  | 653,341             | 9,147            | 114              | 9,033            | 11           | 11         | 8,128            |
| 10,000 < 20,000            | 6,048,465          | 399,532                | 0                             | 6,071                                  | 5,648,933           | 79,085           | 1,479            | 77,606           | 46           | 46         | 71,863           |
| 20,000 < 30,000            | 10,227,365         | 485,254                | 0                             | 8,550                                  | 9,742,112           | 143,016          | 3,249            | 139,768          | 50           | 49         | 132,569          |
| 30,000 < 35,000            | 5,859,732          | 264,078                | 0                             | 5,495                                  | 5,595,653           | 85,872           | 2,616            | 83,256           | 22           | 21         | 80,272           |
| 35,000 < 40,000            | 6,281,776          | 303,895                | 0                             | 8,309                                  | 5,977,880           | 96,984           | 3,471            | 93,513           | 20           | 20         | 91,475           |
| 40,000 < 50,000            | 12,670,755         | 623,533                | 0                             | 20,140                                 | 12,047,222          | 225,691          | 10,418           | 215,273          | 34           | 34         | 212,714          |
| 50,000 < 60,000            | 11,850,774         | 613,808                | 0                             | 20,208                                 | 11,236,966          | 238,143          | 14,794           | 223,349          | 26           | 26         | 222,063          |
| 60,000 < 70,000            | 11,341,819         | 581,765                | 0                             | 19,776                                 | 10,760,054          | 242,957          | 18,621           | 224,335          | 21           | 21         | 223,440          |
| 70,000 < 75,000            | 5,540,799          | 282,449                | 0                             | 11,502                                 | 5,258,350           | 123,044          | 10,546           | 112,498          | 9            | 9          | 112,235          |
| 75,000 < 80,000            | 5,424,641          | 276,526                | 0                             | 13,648                                 | 5,148,115           | 124,185          | 11,614           | 112,571          | 8            | 8          | 112,353          |
| 80,000 < 90,000            | 10,530,210         | 533,997                | 0                             | 30,158                                 | 9,996,213           | 259,794          | 25,903           | 233,891          | 15           | 15         | 233,616          |
| 90,000 < 100,000           | 10,087,500         | 501,713                | 0                             | 28,243                                 | 9,585,788           | 275,177          | 29,347           | 245,830          | 13           | 13         | 245,612          |
| 100,000 < 150,000          | 36,591,631         | 1,637,847              | 0                             | 92,344                                 | 34,953,784          | 1,189,690        | 154,569          | 1,035,122        | 36           | 36         | 1,034,425        |
| 150,000 < 200,000          | 20,030,777         | 749,176                | 0                             | 47,722                                 | 19,281,601          | 793,817          | 129,596          | 664,221          | 14           | 14         | 663,921          |
| 200,000 < 250,000          | 11,751,585         | 367,570                | 0                             | 23,414                                 | 11,384,015          | 527,336          | 98,788           | 428,548          | 6            | 6          | 428,387          |
| 250,000 < 500,000          | 25,275,399         | 552,786                | 0                             | 35,315                                 | 24,722,612          | 1,291,931        | 278,091          | 1,013,840        | 9            | 9          | 1,013,562        |
| 500,000 < 1,000,000        | 16,719,942         | 196,647                | 0                             | 17,639                                 | 16,523,294          | 1,071,971        | 269,158          | 802,813          | 3            | 3          | 802,729          |
| 1,000,000 < 3,000,000      | 16,817,283         | 92,744                 | 0                             | 8,319                                  | 16,724,538          | 1,320,625        | 364,272          | 956,353          | 1            | 1          | 956,340          |
| at least 3,000,000         | 21,551,655         | 24,028                 | 0                             | 2,155                                  | 21,527,628          | 1,885,959        | 439,470          | 1,446,489        | 0            | 0          | 1,446,488        |
| <b>Non-taxable Returns</b> | <b>10,287,323</b>  | <b>45,069</b>          | <b>37,468</b>                 | <b>733</b>                             | <b>10,251,379</b>   | <b>249,253</b>   | <b>187,733</b>   | <b>61,566</b>    | <b>98</b>    | <b>98</b>  | <b>0</b>         |
| at most 10,000             | 2,699,458          | 37,521                 | 37,468                        | 398                                    | 2,671,063           | 37,395           | 55               | 37,340           | 76           | 75         | 0                |
| 10,000 < 20,000            | 1,749,734          | 271                    | 0                             | 4                                      | 1,749,463           | 24,492           | 859              | 23,634           | 16           | 16         | 0                |
| 20,000 < 35,000            | 338,191            | 784                    | 0                             | 16                                     | 337,407             | 5,071            | 5,008            | 66               | 1            | 1          | 0                |
| 35,000 < 50,000            | 690,704            | 1,163                  | 0                             | 41                                     | 689,541             | 12,677           | 12,577           | 105              | 1            | 1          | 0                |
| 50,000 < 75,000            | 1,311,809          | 2,027                  | 0                             | 80                                     | 1,309,782           | 31,592           | 31,446           | 165              | 2            | 2          | 0                |
| 75,000 < 100,000           | 1,032,945          | 1,515                  | 0                             | 86                                     | 1,031,430           | 29,769           | 29,664           | 107              | 1            | 1          | 0                |
| 100,000 < 200,000          | 1,614,079          | 1,488                  | 0                             | 88                                     | 1,612,591           | 60,290           | 60,179           | 124              | 1            | 1          | 0                |
| 200,000 < 250,000          | 243,896            | 107                    | 0                             | 7                                      | 243,789             | 11,419           | 11,407           | 13               | 0            | 0          | 0                |
| 250,000 < 500,000          | 379,239            | 134                    | 0                             | 9                                      | 379,105             | 19,740           | 19,730           | 13               | 0            | 0          | 0                |
| at least 500,000           | 227,267            | 60                     | 0                             | 5                                      | 227,207             | 16,808           | 16,806           | 1                | 0            | 0          | 0                |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 3.12b** Tax Calculations By Taxable Income Level: All Returns (Returns, 000s)

| Taxable Income Level       | Taxable Income | Property Tax Deduction | Excess                 | Liability Loss:        | N.J.           | Schedule Tax   | Other Credits | Tax after Credit | Tax Variance   |                | Net Charged Tax |
|----------------------------|----------------|------------------------|------------------------|------------------------|----------------|----------------|---------------|------------------|----------------|----------------|-----------------|
|                            |                |                        | Property Tax Deduction | Property Tax Deduction | Taxable Income |                |               |                  | Under          | Over           |                 |
| All Returns                | 3,567.0        | 1,527.7                | 25.2                   | 1,527.6                | 3,562.1        | 3,562.1        | 398.1         | 3,535.2          | 1,754.1        | 1,763.5        | 2,744.5         |
| <b>Taxable Returns</b>     | <b>2,744.5</b> | <b>1,521.2</b>         | <b>20.2</b>            | <b>1,521.2</b>         | <b>2,744.5</b> | <b>2,744.5</b> | <b>317.3</b>  | <b>2,744.5</b>   | <b>1,366.9</b> | <b>1,369.9</b> | <b>2,744.5</b>  |
| at most 10,000             | 89.9           | 39.4                   | 20.2                   | 39.4                   | 89.9           | 89.9           | 2.0           | 89.9             | 45.0           | 44.4           | 89.9            |
| 10,000 < 20,000            | 369.0          | 70.1                   | 0.0                    | 70.1                   | 369.0          | 369.0          | 13.0          | 369.0            | 182.7          | 183.7          | 369.0           |
| 20,000 < 30,000            | 392.4          | 92.5                   | 0.0                    | 92.5                   | 392.4          | 392.4          | 15.6          | 392.4            | 195.7          | 195.0          | 392.4           |
| 30,000 < 35,000            | 172.2          | 52.6                   | 0.0                    | 52.6                   | 172.2          | 172.2          | 8.7           | 172.2            | 85.4           | 86.1           | 172.2           |
| 35,000 < 40,000            | 159.6          | 68.6                   | 0.0                    | 68.6                   | 159.6          | 159.6          | 9.2           | 159.6            | 80.0           | 78.9           | 159.6           |
| 40,000 < 50,000            | 268.9          | 143.7                  | 0.0                    | 143.7                  | 268.9          | 268.9          | 19.3          | 268.9            | 134.2          | 134.2          | 268.9           |
| 50,000 < 60,000            | 205.2          | 135.7                  | 0.0                    | 135.7                  | 205.2          | 205.2          | 19.3          | 205.2            | 101.7          | 103.3          | 205.2           |
| 60,000 < 70,000            | 165.9          | 120.6                  | 0.0                    | 120.6                  | 165.9          | 165.9          | 19.3          | 165.9            | 82.9           | 82.9           | 165.9           |
| 70,000 < 75,000            | 72.6           | 57.4                   | 0.0                    | 57.4                   | 72.6           | 72.6           | 9.6           | 72.6             | 36.1           | 36.2           | 72.6            |
| 75,000 < 80,000            | 66.5           | 54.2                   | 0.0                    | 54.2                   | 66.5           | 66.5           | 9.7           | 66.5             | 33.2           | 32.9           | 66.5            |
| 80,000 < 90,000            | 117.8          | 100.1                  | 0.0                    | 100.1                  | 117.8          | 117.8          | 18.5          | 117.8            | 58.6           | 59.1           | 117.8           |
| 90,000 < 100,000           | 101.1          | 88.2                   | 0.0                    | 88.2                   | 101.1          | 101.1          | 17.5          | 101.1            | 50.4           | 50.6           | 101.1           |
| 100,000 < 150,000          | 288.9          | 255.6                  | 0.0                    | 255.6                  | 288.9          | 288.9          | 62.4          | 288.9            | 143.9          | 144.9          | 288.9           |
| 150,000 < 200,000          | 112.5          | 100.2                  | 0.0                    | 100.2                  | 112.5          | 112.5          | 31.4          | 112.5            | 56.0           | 56.5           | 112.5           |
| 200,000 < 250,000          | 51.2           | 45.1                   | 0.0                    | 45.1                   | 51.2           | 51.2           | 16.4          | 51.2             | 25.7           | 25.6           | 51.2            |
| 250,000 < 500,000          | 73.3           | 63.6                   | 0.0                    | 63.6                   | 73.3           | 73.3           | 26.9          | 73.3             | 36.4           | 36.9           | 73.3            |
| 500,000 < 1,000,000        | 24.3           | 21.3                   | 0.0                    | 21.3                   | 24.3           | 24.3           | 10.9          | 24.3             | 12.2           | 12.1           | 24.3            |
| 1,000,000 < 3,000,000      | 10.6           | 9.8                    | 0.0                    | 9.8                    | 10.6           | 10.6           | 5.8           | 10.6             | 5.3            | 5.3            | 10.6            |
| at least 3,000,000         | 2.7            | 2.5                    | 0.0                    | 2.5                    | 2.7            | 2.7            | 1.8           | 2.7              | 1.3            | 1.3            | 2.7             |
| <b>Non-taxable Returns</b> | <b>822.5</b>   | <b>6.5</b>             | <b>5.0</b>             | <b>6.4</b>             | <b>817.6</b>   | <b>817.6</b>   | <b>80.7</b>   | <b>790.7</b>     | <b>387.2</b>   | <b>393.6</b>   | <b>0.0</b>      |
| at most 10,000             | 615.9          | 5.0                    | 5.0                    | 4.9                    | 611.0          | 611.0          | 0.6           | 610.8            | 302.0          | 300.4          | 0.0             |
| 10,000 < 20,000            | 130.5          | 0.0                    | 0.0                    | 0.0                    | 130.5          | 130.5          | 4.1           | 128.3            | 63.7           | 63.2           | 0.0             |
| 20,000 < 35,000            | 11.9           | 0.2                    | 0.0                    | 0.2                    | 11.9           | 11.9           | 11.9          | 6.5              | 2.5            | 4.1            | 0.0             |
| 35,000 < 50,000            | 16.3           | 0.3                    | 0.0                    | 0.3                    | 16.3           | 16.3           | 16.3          | 10.1             | 4.1            | 6.0            | 0.0             |
| 50,000 < 75,000            | 21.3           | 0.4                    | 0.0                    | 0.4                    | 21.3           | 21.3           | 21.3          | 14.7             | 6.4            | 8.3            | 0.0             |
| 75,000 < 100,000           | 12.0           | 0.3                    | 0.0                    | 0.3                    | 12.0           | 12.0           | 12.0          | 8.9              | 4.1            | 4.8            | 0.0             |
| 100,000 < 200,000          | 12.2           | 0.2                    | 0.0                    | 0.2                    | 12.2           | 12.2           | 12.2          | 9.4              | 3.7            | 5.7            | 0.0             |
| 200,000 < 250,000          | 1.1            | 0.0                    | 0.0                    | 0.0                    | 1.1            | 1.1            | 1.1           | 0.8              | 0.3            | 0.5            | 0.0             |
| 250,000 < 500,000          | 1.2            | 0.0                    | 0.0                    | 0.0                    | 1.2            | 1.2            | 1.2           | 0.9              | 0.3            | 0.5            | 0.0             |
| at least 500,000           | 0.2            | 0.0                    | 0.0                    | 0.0                    | 0.2            | 0.2            | 0.2           | 0.1              | 0.0            | 0.1            | 0.0             |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.21a Tax Payments By Gross Income Level: All Returns (Amounts, \$000s)**

| Gross Income Level         | Withholdings     | Estimated Payments | Prior Year's Credit | Cash Payments & Receivables | Refunds Issued | Credits Approved | Property Tax Credit | NJ Earned Income Credit |
|----------------------------|------------------|--------------------|---------------------|-----------------------------|----------------|------------------|---------------------|-------------------------|
| All Returns                | 5,710,314        | 1,848,003          | 777,155             | 1,009,634                   | 1,201,687      | 383,263          | 30,318              | 110,913                 |
| <b>Taxable Returns</b>     | <b>5,630,170</b> | <b>1,841,877</b>   | <b>776,135</b>      | <b>1,008,540</b>            | <b>996,291</b> | <b>379,082</b>   | <b>26,116</b>       | <b>0</b>                |
| at most 10,000             | 0                | 0                  | 0                   | 0                           | 0              | 0                | 0                   | 0                       |
| 10,000 < 20,000            | 50,061           | 2,077              | 352                 | 5,146                       | 26,085         | 990              | 3,571               | 0                       |
| 20,000 < 30,000            | 137,385          | 4,760              | 925                 | 8,985                       | 48,968         | 2,005            | 7,903               | 0                       |
| 30,000 < 35,000            | 86,171           | 3,112              | 641                 | 4,534                       | 34,156         | 1,215            | 3,311               | 0                       |
| 35,000 < 40,000            | 96,244           | 3,494              | 1,087               | 4,711                       | 35,803         | 1,728            | 2,542               | 0                       |
| 40,000 < 50,000            | 230,158          | 8,638              | 1,802               | 11,733                      | 70,178         | 3,004            | 3,030               | 0                       |
| 50,000 < 60,000            | 243,374          | 9,802              | 2,014               | 13,199                      | 69,846         | 3,248            | 1,838               | 0                       |
| 60,000 < 70,000            | 243,054          | 10,705             | 2,293               | 13,828                      | 76,751         | 3,055            | 1,025               | 0                       |
| 70,000 < 75,000            | 123,792          | 5,918              | 1,226               | 7,126                       | 33,494         | 1,816            | 394                 | 0                       |
| 75,000 < 80,000            | 123,338          | 5,966              | 1,187               | 7,240                       | 32,766         | 1,655            | 266                 | 0                       |
| 80,000 < 90,000            | 242,635          | 9,183              | 2,006               | 13,469                      | 60,074         | 2,762            | 362                 | 0                       |
| 90,000 < 100,000           | 235,115          | 8,548              | 2,092               | 15,785                      | 50,262         | 2,729            | 239                 | 0                       |
| 100,000 < 150,000          | 983,315          | 72,438             | 17,243              | 132,940                     | 145,923        | 15,106           | 750                 | 0                       |
| 150,000 < 200,000          | 600,452          | 76,611             | 19,299              | 104,156                     | 71,910         | 14,727           | 327                 | 0                       |
| 200,000 < 250,000          | 354,018          | 68,598             | 18,280              | 73,764                      | 38,080         | 12,414           | 169                 | 0                       |
| 250,000 < 500,000          | 712,785          | 240,802            | 67,006              | 171,738                     | 86,213         | 42,949           | 287                 | 0                       |
| 500,000 < 1,000,000        | 434,839          | 246,370            | 81,099              | 137,784                     | 50,051         | 45,649           | 87                  | 0                       |
| 1,000,000 < 3,000,000      | 392,107          | 357,204            | 148,001             | 154,538                     | 32,850         | 71,553           | 14                  | 0                       |
| at least 3,000,000         | 341,328          | 707,647            | 409,580             | 127,865                     | 32,881         | 152,478          | 1                   | 0                       |
| <b>Non-taxable Returns</b> | <b>80,144</b>    | <b>6,126</b>       | <b>1,019</b>        | <b>1,094</b>                | <b>205,396</b> | <b>4,181</b>     | <b>4,203</b>        | <b>110,913</b>          |
| at most 10,000             | 38,325           | 2,495              | 288                 | 707                         | 76,439         | 1,402            | 301                 | 31,915                  |
| 10,000 < 20,000            | 36,293           | 1,489              | 200                 | 245                         | 118,080        | 1,112            | 392                 | 78,997                  |
| 20,000 < 35,000            | 987              | 295                | 77                  | 13                          | 1,777          | 287              | 513                 | 1                       |
| 35,000 < 50,000            | 660              | 98                 | 26                  | 11                          | 1,365          | 73               | 679                 | 0                       |
| 50,000 < 75,000            | 1,047            | 203                | 28                  | 28                          | 2,051          | 103              | 970                 | 0                       |
| 75,000 < 100,000           | 868              | 117                | 14                  | 18                          | 1,481          | 57               | 598                 | 0                       |
| 100,000 < 200,000          | 1,220            | 283                | 90                  | 33                          | 2,001          | 192              | 625                 | 0                       |
| 200,000 < 250,000          | 176              | 79                 | 29                  | 16                          | 304            | 54               | 56                  | 0                       |
| 250,000 < 500,000          | 293              | 278                | 107                 | 22                          | 660            | 164              | 58                  | 0                       |
| at least 500,000           | 275              | 790                | 159                 | 0                           | 1,237          | 736              | 10                  | 0                       |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.21b Tax Payments By Gross Income Level: All Returns (Returns, 000s)**

| Gross Income Level         | Withholdings | Estimated Payments | Prior Year's Credit | Cash Payments & Receivables | Refunds Issued | Credits Approved | Property Tax Credit | NJ Earned Income Credit |
|----------------------------|--------------|--------------------|---------------------|-----------------------------|----------------|------------------|---------------------|-------------------------|
| <b>All Returns</b>         | 3,096.0      | 219.0              | 103.2               | 721.1                       | 2,652.1        | 114.0            | 610.7               | 198.4                   |
| <b>Taxable Returns</b>     | 2,438.5      | 209.7              | 101.5               | 710.5                       | 1,896.1        | 104.9            | 525.8               | 0.0                     |
| at most 10,000             | 0.0          | 0.0                | 0.0                 | 0.0                         | 0.0            | 0.0              | 0.0                 | 0.0                     |
| 10,000 < 20,000            | 223.4        | 4.9                | 2.1                 | 51.2                        | 202.2          | 4.3              | 72.3                | 0.0                     |
| 20,000 < 30,000            | 351.1        | 10.8               | 4.4                 | 57.4                        | 328.2          | 7.3              | 159.0               | 0.0                     |
| 30,000 < 35,000            | 158.9        | 6.1                | 2.6                 | 23.3                        | 147.9          | 4.0              | 66.7                | 0.0                     |
| 35,000 < 40,000            | 145.3        | 6.2                | 2.6                 | 20.8                        | 134.1          | 3.7              | 51.2                | 0.0                     |
| 40,000 < 50,000            | 257.9        | 12.6               | 5.5                 | 45.1                        | 227.0          | 7.3              | 60.8                | 0.0                     |
| 50,000 < 60,000            | 201.2        | 11.7               | 5.2                 | 42.3                        | 169.7          | 6.4              | 36.9                | 0.0                     |
| 60,000 < 70,000            | 162.3        | 11.0               | 4.9                 | 36.1                        | 134.8          | 5.7              | 20.6                | 0.0                     |
| 70,000 < 75,000            | 72.6         | 5.2                | 2.3                 | 16.7                        | 59.7           | 2.8              | 7.9                 | 0.0                     |
| 75,000 < 80,000            | 67.1         | 4.9                | 2.2                 | 16.2                        | 54.1           | 2.5              | 5.3                 | 0.0                     |
| 80,000 < 90,000            | 117.9        | 6.7                | 3.1                 | 31.8                        | 90.2           | 3.7              | 7.3                 | 0.0                     |
| 90,000 < 100,000           | 100.5        | 6.0                | 2.7                 | 35.6                        | 67.8           | 3.1              | 4.8                 | 0.0                     |
| 100,000 < 150,000          | 314.2        | 36.6               | 16.9                | 164.4                       | 165.1          | 14.5             | 15.1                | 0.0                     |
| 150,000 < 200,000          | 121.6        | 23.9               | 11.4                | 73.8                        | 54.8           | 9.6              | 6.6                 | 0.0                     |
| 200,000 < 250,000          | 51.8         | 14.6               | 7.4                 | 33.4                        | 22.1           | 6.1              | 3.4                 | 0.0                     |
| 250,000 < 500,000          | 65.2         | 27.8               | 15.2                | 42.7                        | 28.1           | 12.9             | 5.8                 | 0.0                     |
| 500,000 < 1,000,000        | 18.6         | 12.2               | 7.2                 | 13.3                        | 7.2            | 6.1              | 1.7                 | 0.0                     |
| 1,000,000 < 3,000,000      | 7.3          | 6.5                | 4.1                 | 5.4                         | 2.5            | 3.6              | 0.3                 | 0.0                     |
| at least 3,000,000         | 1.7          | 2.0                | 1.5                 | 1.0                         | 0.5            | 1.3              | 0.0                 | 0.0                     |
| <b>Non-taxable Returns</b> | 657.5        | 9.2                | 1.8                 | 10.6                        | 756.0          | 9.1              | 84.9                | 198.4                   |
| at most 10,000             | 475.6        | 5.0                | 0.8                 | 7.8                         | 490.8          | 5.2              | 6.0                 | 72.3                    |
| 10,000 < 20,000            | 168.5        | 3.0                | 0.6                 | 2.1                         | 193.4          | 2.5              | 7.9                 | 126.0                   |
| 20,000 < 35,000            | 3.5          | 0.5                | 0.1                 | 0.1                         | 11.4           | 0.6              | 10.4                | 0.0                     |
| 35,000 < 50,000            | 2.3          | 0.1                | 0.0                 | 0.1                         | 14.0           | 0.2              | 13.8                | 0.0                     |
| 50,000 < 75,000            | 3.2          | 0.2                | 0.0                 | 0.2                         | 19.8           | 0.2              | 19.6                | 0.0                     |
| 75,000 < 100,000           | 2.0          | 0.1                | 0.0                 | 0.1                         | 12.1           | 0.1              | 12.1                | 0.0                     |
| 100,000 < 200,000          | 2.0          | 0.2                | 0.1                 | 0.2                         | 12.4           | 0.3              | 12.6                | 0.0                     |
| 200,000 < 250,000          | 0.1          | 0.0                | 0.0                 | 0.0                         | 1.1            | 0.0              | 1.1                 | 0.0                     |
| 250,000 < 500,000          | 0.2          | 0.1                | 0.0                 | 0.0                         | 1.1            | 0.1              | 1.2                 | 0.0                     |
| at least 500,000           | 0.0          | 0.0                | 0.0                 | 0.0                         | 0.2            | 0.0              | 0.2                 | 0.0                     |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 3.22a Tax Payments By Taxable Income Level: All Returns (Amounts, \$000s)**

| Taxable Income Level       | Withholdings     | Estimated Payments | Prior Year's Credit | Cash Payments & Receivables | Refunds Issued | Credits Approved | Property Tax Credit | NJ Earned Income Credit |
|----------------------------|------------------|--------------------|---------------------|-----------------------------|----------------|------------------|---------------------|-------------------------|
| All Returns                | 5,710,314        | 1,848,003          | 777,155             | 1,009,634                   | 1,201,687      | 383,263          | 30,318              | 110,913                 |
| <b>Taxable Returns</b>     | <b>5,630,170</b> | <b>1,841,877</b>   | <b>776,135</b>      | <b>1,008,540</b>            | <b>996,291</b> | <b>379,082</b>   | <b>26,116</b>       | <b>0</b>                |
| at most 10,000             | 13,520           | 2,418              | 420                 | 2,053                       | 10,116         | 1,379            | 904                 | 0                       |
| 10,000 < 20,000            | 91,476           | 5,486              | 1,116               | 9,495                       | 46,623         | 2,529            | 5,743               | 0                       |
| 20,000 < 30,000            | 167,847          | 7,704              | 2,017               | 10,331                      | 56,233         | 3,346            | 7,198               | 0                       |
| 30,000 < 35,000            | 102,902          | 4,410              | 902                 | 5,005                       | 43,588         | 1,544            | 2,984               | 0                       |
| 35,000 < 40,000            | 118,274          | 4,754              | 964                 | 4,900                       | 38,919         | 1,602            | 2,038               | 0                       |
| 40,000 < 50,000            | 264,566          | 10,311             | 2,208               | 13,616                      | 78,440         | 3,454            | 2,558               | 0                       |
| 50,000 < 60,000            | 266,404          | 11,130             | 2,376               | 14,522                      | 73,393         | 3,339            | 1,286               | 0                       |
| 60,000 < 70,000            | 264,659          | 10,937             | 2,334               | 14,600                      | 79,247         | 3,138            | 896                 | 0                       |
| 70,000 < 75,000            | 131,987          | 5,090              | 1,099               | 7,052                       | 33,334         | 1,446            | 263                 | 0                       |
| 75,000 < 80,000            | 130,382          | 4,840              | 1,116               | 7,284                       | 31,615         | 1,569            | 218                 | 0                       |
| 80,000 < 90,000            | 254,662          | 11,084             | 2,621               | 18,408                      | 53,936         | 3,103            | 275                 | 0                       |
| 90,000 < 100,000           | 243,789          | 13,205             | 3,125               | 26,138                      | 42,048         | 3,082            | 218                 | 0                       |
| 100,000 < 150,000          | 924,465          | 78,071             | 18,896              | 134,703                     | 125,224        | 15,250           | 697                 | 0                       |
| 150,000 < 200,000          | 534,224          | 74,500             | 19,465              | 97,361                      | 56,705         | 13,866           | 300                 | 0                       |
| 200,000 < 250,000          | 314,984          | 66,400             | 17,695              | 67,785                      | 33,510         | 11,951           | 161                 | 0                       |
| 250,000 < 500,000          | 660,804          | 232,230            | 64,749              | 160,344                     | 80,918         | 41,482           | 278                 | 0                       |
| 500,000 < 1,000,000        | 421,796          | 240,118            | 79,440              | 135,493                     | 47,683         | 44,070           | 84                  | 0                       |
| 1,000,000 < 3,000,000      | 383,327          | 352,882            | 147,006             | 152,129                     | 31,965         | 70,745           | 13                  | 0                       |
| at least 3,000,000         | 340,099          | 706,307            | 408,587             | 127,321                     | 32,794         | 152,188          | 1                   | 0                       |
| <b>Non-taxable Returns</b> | <b>80,144</b>    | <b>6,126</b>       | <b>1,019</b>        | <b>1,094</b>                | <b>205,396</b> | <b>4,181</b>     | <b>4,203</b>        | <b>110,913</b>          |
| at most 10,000             | 50,305           | 4,002              | 537                 | 808                         | 126,207        | 2,508            | 769                 | 67,254                  |
| 10,000 < 20,000            | 25,341           | 585                | 94                  | 155                         | 70,233         | 449              | 162                 | 43,659                  |
| 20,000 < 35,000            | 370              | 33                 | 2                   | 7                           | 789            | 17               | 450                 | 0                       |
| 35,000 < 50,000            | 538              | 37                 | 4                   | 10                          | 1,152          | 16               | 670                 | 0                       |
| 50,000 < 75,000            | 990              | 76                 | 10                  | 30                          | 1,833          | 62               | 927                 | 0                       |
| 75,000 < 100,000           | 798              | 53                 | 5                   | 16                          | 1,296          | 29               | 542                 | 0                       |
| 100,000 < 200,000          | 1,082            | 242                | 96                  | 42                          | 1,760          | 173              | 567                 | 0                       |
| 200,000 < 250,000          | 172              | 65                 | 17                  | 4                           | 283            | 45               | 52                  | 0                       |
| 250,000 < 500,000          | 276              | 251                | 96                  | 22                          | 617            | 150              | 54                  | 0                       |
| at least 500,000           | 272              | 782                | 159                 | 0                           | 1,227          | 733              | 10                  | 0                       |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 3.22b** Tax Payments By Taxable Income Level: All Returns (Returns, 000s)

| Taxable Income Level       | Withholdings   | Estimated Payments | Prior Year's Credit | Cash Payments & Receivables | Refunds Issued | Credits Approved | Property Tax Credit | NJ Earned Income Credit |
|----------------------------|----------------|--------------------|---------------------|-----------------------------|----------------|------------------|---------------------|-------------------------|
| All Returns                | 3,096.0        | 219.0              | 103.2               | 721.1                       | 2,652.1        | 114.0            | 610.7               | 198.4                   |
| <b>Taxable Returns</b>     | <b>2,438.5</b> | <b>209.7</b>       | <b>101.5</b>        | <b>710.5</b>                | <b>1,896.1</b> | <b>104.9</b>     | <b>525.8</b>        | <b>0.0</b>              |
| at most 10,000             | 59.4           | 5.1                | 2.0                 | 27.9                        | 56.7           | 4.5              | 18.3                | 0.0                     |
| 10,000 < 20,000            | 313.8          | 12.1               | 5.2                 | 66.4                        | 286.7          | 8.7              | 115.9               | 0.0                     |
| 20,000 < 30,000            | 354.4          | 13.5               | 6.1                 | 50.1                        | 327.8          | 8.4              | 144.9               | 0.0                     |
| 30,000 < 35,000            | 157.8          | 6.8                | 2.9                 | 20.0                        | 145.8          | 3.9              | 60.1                | 0.0                     |
| 35,000 < 40,000            | 147.4          | 6.4                | 2.8                 | 19.8                        | 134.2          | 3.5              | 41.0                | 0.0                     |
| 40,000 < 50,000            | 248.2          | 12.0               | 5.3                 | 45.4                        | 212.5          | 6.5              | 51.3                | 0.0                     |
| 50,000 < 60,000            | 188.8          | 10.7               | 4.8                 | 39.5                        | 157.0          | 5.5              | 25.8                | 0.0                     |
| 60,000 < 70,000            | 153.1          | 8.8                | 4.0                 | 33.8                        | 125.5          | 4.6              | 18.0                | 0.0                     |
| 70,000 < 75,000            | 67.4           | 3.7                | 1.6                 | 16.4                        | 53.3           | 1.9              | 5.3                 | 0.0                     |
| 75,000 < 80,000            | 61.6           | 3.4                | 1.6                 | 17.4                        | 46.4           | 1.8              | 4.4                 | 0.0                     |
| 80,000 < 90,000            | 108.7          | 7.3                | 3.4                 | 40.5                        | 72.3           | 3.4              | 5.5                 | 0.0                     |
| 90,000 < 100,000           | 92.5           | 8.1                | 3.7                 | 43.6                        | 52.8           | 3.3              | 4.4                 | 0.0                     |
| 100,000 < 150,000          | 260.8          | 33.4               | 15.4                | 143.9                       | 129.4          | 12.8             | 14.0                | 0.0                     |
| 150,000 < 200,000          | 98.0           | 20.7               | 10.1                | 61.1                        | 43.1           | 8.3              | 6.0                 | 0.0                     |
| 200,000 < 250,000          | 42.9           | 12.9               | 6.6                 | 28.0                        | 18.1           | 5.4              | 3.2                 | 0.0                     |
| 250,000 < 500,000          | 57.4           | 25.2               | 13.8                | 37.9                        | 24.8           | 11.8             | 5.6                 | 0.0                     |
| 500,000 < 1,000,000        | 17.5           | 11.6               | 6.8                 | 12.6                        | 6.7            | 5.8              | 1.7                 | 0.0                     |
| 1,000,000 < 3,000,000      | 7.1            | 6.3                | 4.0                 | 5.2                         | 2.4            | 3.5              | 0.3                 | 0.0                     |
| at least 3,000,000         | 1.7            | 2.0                | 1.5                 | 1.0                         | 0.5            | 1.3              | 0.0                 | 0.0                     |
| <b>Non-taxable Returns</b> | <b>657.5</b>   | <b>9.2</b>         | <b>1.8</b>          | <b>10.6</b>                 | <b>756.0</b>   | <b>9.1</b>       | <b>84.9</b>         | <b>198.4</b>            |
| at most 10,000             | 540.5          | 7.3                | 1.3                 | 9.0                         | 572.2          | 7.4              | 15.5                | 121.8                   |
| 10,000 < 20,000            | 106.2          | 1.4                | 0.3                 | 1.0                         | 117.8          | 1.0              | 3.3                 | 76.5                    |
| 20,000 < 35,000            | 1.8            | 0.0                | 0.0                 | 0.1                         | 9.3            | 0.1              | 9.1                 | 0.0                     |
| 35,000 < 50,000            | 2.1            | 0.1                | 0.0                 | 0.1                         | 13.7           | 0.1              | 13.6                | 0.0                     |
| 50,000 < 75,000            | 3.0            | 0.1                | 0.0                 | 0.2                         | 18.8           | 0.1              | 18.8                | 0.0                     |
| 75,000 < 100,000           | 1.8            | 0.1                | 0.0                 | 0.1                         | 10.9           | 0.1              | 11.0                | 0.0                     |
| 100,000 < 200,000          | 1.7            | 0.2                | 0.1                 | 0.1                         | 11.2           | 0.2              | 11.4                | 0.0                     |
| 200,000 < 250,000          | 0.1            | 0.0                | 0.0                 | 0.0                         | 1.0            | 0.0              | 1.0                 | 0.0                     |
| 250,000 < 500,000          | 0.1            | 0.1                | 0.0                 | 0.0                         | 1.0            | 0.1              | 1.1                 | 0.0                     |
| at least 500,000           | 0.0            | 0.0                | 0.0                 | 0.0                         | 0.2            | 0.0              | 0.2                 | 0.0                     |

# Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 4.1 Sources of Income: All Returns 2004-2005 Comparison**

| Income Source                            | Number of Returns |           |                | Amounts (\$000) |             |                | Percent of Gross Income |        |        |
|------------------------------------------|-------------------|-----------|----------------|-----------------|-------------|----------------|-------------------------|--------|--------|
|                                          | 2005              | 2004      | Percent Change | 2005            | 2004        | Percent Change | 2005                    | 2004   | Change |
| Employee Compensation                    | 3,252,718         | 3,082,177 | 5.5%           | 200,613,443     | 188,114,569 | 6.6%           | 74.1%                   | 76.1%  | -2.0%  |
| Interest                                 | 2,008,641         | 1,891,402 | 6.2%           | 4,211,710       | 3,204,937   | 31.4%          | 1.6%                    | 1.3%   | 0.3%   |
| Dividends                                | 1,192,007         | 1,153,901 | 3.3%           | 5,153,915       | 4,418,608   | 16.6%          | 1.9%                    | 1.8%   | 0.1%   |
| Other Income                             | 1,443,327         | 1,358,584 | 6.2%           | 61,786,834      | 52,452,197  | 17.8%          | 22.8%                   | 21.2%  | 1.6%   |
| Total Income                             | 3,786,187         | 3,570,473 | 6.0%           | 271,765,902     | 248,190,311 | 9.5%           | 100.3%                  | 100.3% | 0.0%   |
| Other Retirement Exclusion               | 175,770           | 143,811   | 22.2%          | 1,554,508       | 1,058,705   | 46.8%          | 0.6%                    | 0.4%   | 0.1%   |
| Gross Income                             | 3,820,441         | 3,598,305 | 6.2%           | 270,850,408     | 247,344,912 | 9.5%           | 100.0%                  | 100.0% | 0.0%   |
| <b>Sources of Other Income:</b>          |                   |           |                |                 |             |                |                         |        |        |
| S-Corporation Income                     | 78,399            | 78,308    | 0.1%           | 9,296,690       | 8,178,862   | 13.7%          | 3.4%                    | 3.3%   | 0.1%   |
| Net Profits from Business                | 406,844           | 386,625   | 5.2%           | 10,437,399      | 9,751,241   | 7.0%           | 3.9%                    | 3.9%   | -0.1%  |
| Net Capital Gains                        | 595,963           | 519,563   | 14.7%          | 13,334,367      | 10,627,750  | 25.5%          | 4.9%                    | 4.3%   | 0.6%   |
| Pensions and Annuities                   | 493,674           | 465,680   | 6.0%           | 9,606,990       | 8,137,604   | 18.1%          | 3.5%                    | 3.3%   | 0.3%   |
| Distributive Share of Partnership Income | 111,998           | 110,059   | 1.8%           | 14,633,183      | 11,471,236  | 27.6%          | 5.4%                    | 4.6%   | 0.8%   |
| Rental Income                            | 103,908           | 104,574   | -0.6%          | 1,470,089       | 1,476,454   | -0.4%          | 0.5%                    | 0.6%   | -0.1%  |
| Net Gambling Income                      | 19,907            | 20,003    | -0.5%          | 117,626         | 217,494     | -45.9%         | 0.0%                    | 0.1%   | 0.0%   |
| Alimony Received                         | 20,234            | 19,526    | 3.6%           | 392,922         | 360,974     | 8.9%           | 0.1%                    | 0.1%   | 0.0%   |
| All Other                                | 161,874           | 157,584   | 2.7%           | 2,497,568       | 2,230,582   | 12.0%          | 0.9%                    | 0.9%   | 0.0%   |
| Sub Total: Other Income                  | 1,443,327         | 1,358,584 | 7.0%           | 61,786,834      | 52,452,197  | 17.8%          | 22.8%                   | 21.2%  | 1.6%   |

### Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 4.2** Income Distribution: All Returns 2004-2005 Comparison

| Gross Income Level | Number of Returns (000s) |         |          | Amounts (\$m) |         |          |
|--------------------|--------------------------|---------|----------|---------------|---------|----------|
|                    | 2005                     | 2004    | % Change | 2005          | 2004    | % Change |
| Under \$10,000     | 769.5                    | 690.5   | 11.4%    | 3,068         | 2,827   | 8.5%     |
| 10,000 - 20,000    | 485.9                    | 462.3   | 5.1%     | 7,209         | 6,858   | 5.1%     |
| 20,000 - 35,000    | 593.5                    | 566.4   | 4.8%     | 16,146        | 15,411  | 4.8%     |
| 35,000 - 50,000    | 461.9                    | 444.6   | 3.9%     | 19,475        | 18,744  | 3.9%     |
| 50,000 - 75,000    | 502.7                    | 486.6   | 3.3%     | 30,896        | 29,928  | 3.2%     |
| 75,000 - 100,000   | 321.9                    | 325.6   | -1.1%    | 27,866        | 28,214  | -1.2%    |
| 100,000 - 250,000  | 561.6                    | 513.4   | 9.4%     | 81,419        | 74,091  | 9.9%     |
| at least 250,000   | 123.6                    | 108.9   | 13.4%    | 84,771        | 71,272  | 18.9%    |
| Total              | 3,820.4                  | 3,598.3 | 6.2%     | 270,850       | 247,345 | 9.5%     |

#### Percentage Distribution by Gross Income Level

| Gross Income Level | Number of Returns |        |        | Amount |        |        |
|--------------------|-------------------|--------|--------|--------|--------|--------|
|                    | 2005              | 2004   | change | 2005   | 2004   | change |
| Under \$10,000     | 20.1%             | 19.2%  | 1.0%   | 1.1%   | 1.1%   | 0.0%   |
| 10,000 - 20,000    | 12.7%             | 12.8%  | -0.1%  | 2.7%   | 2.8%   | -0.1%  |
| 20,000 - 35,000    | 15.5%             | 15.7%  | -0.2%  | 6.0%   | 6.2%   | -0.3%  |
| 35,000 - 50,000    | 12.1%             | 12.4%  | -0.3%  | 7.2%   | 7.6%   | -0.4%  |
| 50,000 - 75,000    | 13.2%             | 13.5%  | -0.4%  | 11.4%  | 12.1%  | -0.7%  |
| 75,000 - 100,000   | 8.4%              | 9.0%   | -0.6%  | 10.3%  | 11.4%  | -1.1%  |
| 100,000 - 250,000  | 14.7%             | 14.3%  | 0.4%   | 30.1%  | 30.0%  | 0.1%   |
| at least 250,000   | 3.2%              | 3.0%   | 0.2%   | 31.3%  | 28.8%  | 2.5%   |
| Total              | 100.0%            | 100.0% | 0.0%   | 100.0% | 100.0% | 0.0%   |

### Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 4.3 Net Charged Tax: Taxable Returns 2004-2005 Comparison**

| Gross Income Level | Number of Returns (000s) |         |         | Amount (\$000s) |           |         |
|--------------------|--------------------------|---------|---------|-----------------|-----------|---------|
|                    | 2005                     | 2004    | %Change | 2005            | 2004      | %Change |
| Under \$10,000     | 0.0                      | 0.0     | -       | 0               | 0         | -       |
| 10,000 - 20,000    | 264.7                    | 243.0   | 8.9%    | 41,278          | 37,658    | 9.6%    |
| 20,000 - 35,000    | 577.5                    | 552.6   | 4.5%    | 173,773         | 165,515   | 5.0%    |
| 35,000 - 50,000    | 444.8                    | 428.8   | 3.7%    | 256,938         | 246,752   | 4.1%    |
| 50,000 - 75,000    | 480.0                    | 465.4   | 3.2%    | 507,820         | 486,341   | 4.4%    |
| 75,000 - 100,000   | 308.5                    | 313.0   | -1.4%   | 524,952         | 528,477   | -0.7%   |
| 100,000 - 250,000  | 546.8                    | 500.0   | 9.4%    | 2,260,885       | 2,050,494 | 10.3%   |
| at least 250,000   | 122.1                    | 107.8   | 13.3%   | 4,326,545       | 3,584,559 | 20.7%   |
| Total              | 2,744.5                  | 2,610.6 | 5.1%    | 8,092,191       | 7,099,795 | 14.0%   |

| Percent Distribution by Gross Income Level |                   |        |        |        |        |        |
|--------------------------------------------|-------------------|--------|--------|--------|--------|--------|
| Gross Income Level                         | Number of Returns |        |        | Amount |        |        |
|                                            |                   |        | change |        |        | change |
| Under \$10,000                             | 0.0%              | 0.0%   | 0.0%   | 0.0%   | 0.0%   | -      |
| 10,000 - 20,000                            | 9.6%              | 9.3%   | 0.3%   | 0.5%   | 0.5%   | 0.0%   |
| 20,000 - 35,000                            | 21.0%             | 21.2%  | -0.1%  | 2.1%   | 2.3%   | -0.2%  |
| 35,000 - 50,000                            | 16.2%             | 16.4%  | -0.2%  | 3.2%   | 3.5%   | -0.3%  |
| 50,000 - 75,000                            | 17.5%             | 17.8%  | -0.3%  | 6.3%   | 6.9%   | -0.6%  |
| 75,000 - 100,000                           | 11.2%             | 12.0%  | -0.7%  | 6.5%   | 7.4%   | -1.0%  |
| 100,000 - 250,000                          | 19.9%             | 19.2%  | 0.8%   | 27.9%  | 28.9%  | -0.9%  |
| at least 250,000                           | 4.4%              | 4.1%   | 0.3%   | 53.5%  | 50.5%  | 3.0%   |
| Total                                      | 100.0%            | 100.0% | 0.0%   | 100.0% | 100.0% | 0.0%   |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 4.4 Average Tax And Effective Rate - All Returns 2004-2005 Comparison**

| Gross Income Level | Average Tax (\$) |         |                    | Effective Tax Rate |      |                    |
|--------------------|------------------|---------|--------------------|--------------------|------|--------------------|
|                    | 2005             | 2004    | 05 - '04<br>Change | 2005               | 2004 | 05 - '04<br>Change |
| Under \$10,000     |                  |         |                    | -                  | -    | -                  |
| 10,000 - 20,000    | 156              | 155     | 1                  | 1.1%               | 1.1% | 0.0%               |
| 20,000 - 35,000    | 301              | 300     | 1                  | 1.1%               | 1.1% | 0.0%               |
| 35,000 - 50,000    | 578              | 575     | 2                  | 1.4%               | 1.4% | 0.0%               |
| 50,000 - 75,000    | 1,058            | 1,045   | 13                 | 1.7%               | 1.7% | 0.0%               |
| 75,000 - 100,000   | 1,701            | 1,688   | 13                 | 2.0%               | 1.9% | 0.0%               |
| 100,000 - 250,000  | 4,134            | 4,101   | 33                 | 2.8%               | 2.8% | 0.0%               |
| at least 250,000   | 35,438           | 33,267  | 2,171              | 5.1%               | 5.1% | 0.1%               |
| Total              | \$2,948          | \$2,720 | 229                | 3.1%               | 3.0% | 0.1%               |

# Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 4.5** Comparative Tax Payments- All Returns (\$M)

|                                           | Tax Year       |                | Change       |              |
|-------------------------------------------|----------------|----------------|--------------|--------------|
|                                           | 2005           | 2004           | Amount       | Percent      |
| Taxes Withheld                            | 5,710.3        | 5,159.4        | 550.9        | 10.7%        |
| Estimated Payments and<br>Credits Applied | 2,625.2        | 1,590.5        | 1,034.7      | 65.1%        |
| Other Payments/Receivables                | 1,077.6        | 1,018.7        | 58.9         | 5.8%         |
| Gross Receivables                         | 160.3          | 422.7          | (262.4)      | -62.1%       |
| Excess UI and DI                          | 20.9           | 18.9           | 2.0          | 10.7%        |
| Property Tax Credit                       | 30.3           | 30.3           | 0.1          | 0.2%         |
| Earned Income Credit                      | 110.9          | 111.9          | (0.9)        | -0.8%        |
| Gross Collections                         | 9,735.4        | 8,352.2        | 1,383.2      | 16.6%        |
| Refunds Issued                            | 1,201.7        | 1,052.0        | 149.7        | 14.2%        |
| Credits Approved                          | 383.3          | 240.1          | 143.2        | 59.6%        |
| Gross Payables                            | 43.4           | 11.7           | 31.6         | 269.9%       |
| Gross Outflows                            | 1,628.3        | 1,303.8        | 324.5        | 24.9%        |
| <b>Net Charged Tax</b>                    | <b>8,092.2</b> | <b>7,099.8</b> | <b>992.4</b> | <b>14.0%</b> |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5A** Income Tax Return Amounts Summarized by County

| COUNTY         | NUMBER OF<br>RETURNS | TOTAL<br>INCOME<br>(\$000) | TAXABLE<br>INCOME<br>(\$000) | NET<br>CHARGED<br>TAX<br>(\$000) | AVERAGE<br>TOTAL<br>INCOME<br>(\$) | AVERAGE<br>TAXABLE<br>INCOME<br>(\$) | AVERAGE<br>NET CHARGED<br>TAX<br>(\$) |
|----------------|----------------------|----------------------------|------------------------------|----------------------------------|------------------------------------|--------------------------------------|---------------------------------------|
| ATLANTIC       | 118,079              | 5,841,716                  | 5,182,665                    | 157,868                          | 49,473                             | 43,892                               | 1,337                                 |
| BERGEN         | 382,889              | 36,342,373                 | 33,487,387                   | 1,099,776                        | 94,916                             | 87,460                               | 2,872                                 |
| BURLINGTON     | 187,514              | 12,630,611                 | 11,384,094                   | 360,956                          | 67,358                             | 60,711                               | 1,925                                 |
| CAMDEN         | 209,887              | 11,630,742                 | 10,400,451                   | 285,639                          | 55,414                             | 49,553                               | 1,361                                 |
| CAPE MAY       | 41,004               | 2,410,140                  | 2,176,317                    | 80,525                           | 58,778                             | 53,076                               | 1,964                                 |
| CUMBERLAND     | 57,562               | 2,436,243                  | 2,159,687                    | 56,645                           | 42,324                             | 37,519                               | 984                                   |
| ESSEX          | 306,071              | 22,473,470                 | 20,650,676                   | 660,874                          | 73,426                             | 67,470                               | 2,159                                 |
| GLOUCESTER     | 116,378              | 6,729,930                  | 6,005,351                    | 148,566                          | 57,828                             | 51,602                               | 1,277                                 |
| HUDSON         | 251,814              | 11,907,205                 | 10,928,217                   | 223,176                          | 47,286                             | 43,398                               | 886                                   |
| HUNTERDON      | 53,542               | 5,489,632                  | 5,007,018                    | 199,364                          | 102,529                            | 93,516                               | 3,724                                 |
| MERCER         | 145,376              | 11,589,213                 | 10,636,452                   | 387,649                          | 79,719                             | 73,165                               | 2,667                                 |
| MIDDLESEX      | 330,194              | 20,457,080                 | 18,382,789                   | 497,991                          | 61,955                             | 55,673                               | 1,508                                 |
| MONMOUTH       | 266,809              | 23,652,126                 | 21,623,088                   | 748,355                          | 88,648                             | 81,043                               | 2,805                                 |
| MORRIS         | 211,230              | 22,558,008                 | 20,809,924                   | 824,235                          | 106,794                            | 98,518                               | 3,902                                 |
| OCEAN          | 234,630              | 12,495,737                 | 10,947,987                   | 322,580                          | 53,257                             | 46,661                               | 1,375                                 |
| PASSAIC        | 205,170              | 10,747,008                 | 9,525,319                    | 268,296                          | 52,381                             | 46,426                               | 1,308                                 |
| SALEM          | 25,945               | 1,341,741                  | 1,197,705                    | 29,286                           | 51,715                             | 46,163                               | 1,129                                 |
| SOMERSET       | 137,600              | 14,868,307                 | 13,738,856                   | 564,421                          | 108,055                            | 99,846                               | 4,102                                 |
| SUSSEX         | 61,819               | 4,400,540                  | 3,928,678                    | 121,579                          | 71,184                             | 63,551                               | 1,967                                 |
| UNION          | 223,801              | 15,943,474                 | 14,495,410                   | 455,564                          | 71,240                             | 64,769                               | 2,036                                 |
| WARREN         | 44,318               | 2,703,500                  | 2,392,178                    | 68,643                           | 61,002                             | 53,978                               | 1,549                                 |
| COUNTY UNKNOWN | 271,799              | 18,226,358                 | 16,916,588                   | 628,309                          | 67,058                             | 62,239                               | 2,312                                 |
| Statewide      | 3,883,431            | 276,875,151                | 251,976,835                  | 8,190,297                        | 71,297                             | 64,885                               | 2,109                                 |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5B** Income by Type of Taxpayer by County

| COUNTY         | WITH AT LEAST ONE FILER AGE < 65 |                           |                              | WITH AT LEAST ONE FILER AGE 65+ |                           |                              |
|----------------|----------------------------------|---------------------------|------------------------------|---------------------------------|---------------------------|------------------------------|
|                | NUMBER OF RETURNS                | AVERAGE TOTAL INCOME (\$) | AVERAGE NET CHARGED TAX (\$) | NUMBER OF RETURNS               | AVERAGE TOTAL INCOME (\$) | AVERAGE NET CHARGED TAX (\$) |
| ATLANTIC       | 103,393                          | 50,474                    | 1,349                        | 14,686                          | 42,425                    | 1,251                        |
| BERGEN         | 323,330                          | 98,455                    | 2,895                        | 59,559                          | 75,703                    | 2,751                        |
| BURLINGTON     | 161,840                          | 71,265                    | 2,040                        | 25,674                          | 42,734                    | 1,203                        |
| CAMDEN         | 186,375                          | 57,002                    | 1,372                        | 23,512                          | 42,827                    | 1,271                        |
| CAPE MAY       | 32,735                           | 61,497                    | 2,021                        | 8,269                           | 48,014                    | 1,736                        |
| CUMBERLAND     | 51,108                           | 42,749                    | 946                          | 6,454                           | 38,955                    | 1,288                        |
| ESSEX          | 273,052                          | 74,027                    | 2,090                        | 33,019                          | 68,453                    | 2,729                        |
| GLOUCESTER     | 103,247                          | 61,045                    | 1,349                        | 13,131                          | 32,532                    | 707                          |
| HUDSON         | 229,887                          | 48,765                    | 899                          | 21,927                          | 31,778                    | 753                          |
| HUNTERDON      | 46,795                           | 107,119                   | 3,883                        | 6,747                           | 70,696                    | 2,617                        |
| MERCER         | 126,248                          | 82,080                    | 2,685                        | 19,128                          | 64,136                    | 2,546                        |
| MIDDLESEX      | 290,502                          | 64,721                    | 1,566                        | 39,692                          | 41,708                    | 1,083                        |
| MONMOUTH       | 230,324                          | 92,376                    | 2,862                        | 36,485                          | 65,117                    | 2,441                        |
| MORRIS         | 181,832                          | 112,384                   | 4,090                        | 29,398                          | 72,214                    | 2,738                        |
| OCEAN          | 183,772                          | 58,667                    | 1,521                        | 50,858                          | 33,709                    | 845                          |
| PASSAIC        | 183,005                          | 52,520                    | 1,290                        | 22,165                          | 51,230                    | 1,456                        |
| SALEM          | 22,437                           | 54,289                    | 1,156                        | 3,508                           | 35,248                    | 957                          |
| SOMERSET       | 120,946                          | 112,016                   | 4,206                        | 16,654                          | 79,284                    | 3,346                        |
| SUSSEX         | 55,233                           | 72,813                    | 2,001                        | 6,586                           | 57,527                    | 1,682                        |
| UNION          | 196,034                          | 73,146                    | 2,024                        | 27,767                          | 57,779                    | 2,117                        |
| WARREN         | 38,530                           | 64,742                    | 1,653                        | 5,788                           | 36,108                    | 856                          |
| COUNTY UNKNOWN | 240,553                          | 65,908                    | 2,154                        | 31,246                          | 75,915                    | 3,523                        |
| Statewide      | 3,381,178                        | 73,611                    | 2,133                        | 502,253                         | 55,719                    | 1,950                        |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5C** Income by Source of Income by County

| COUNTY         | EMPLOYEE COMPENSATION |                 | INTEREST  |                 |
|----------------|-----------------------|-----------------|-----------|-----------------|
|                | NUMBER                | AVERAGE<br>(\$) | NUMBER    | AVERAGE<br>(\$) |
| ATLANTIC       | 104,585               | 42,843          | 50,591    | 1,574           |
| BERGEN         | 316,797               | 77,484          | 241,919   | 2,976           |
| BURLINGTON     | 164,259               | 60,199          | 96,918    | 1,503           |
| CAMDEN         | 187,202               | 49,712          | 89,031    | 1,491           |
| CAPE MAY       | 33,296                | 43,009          | 23,196    | 2,165           |
| CUMBERLAND     | 51,675                | 38,336          | 21,887    | 1,382           |
| ESSEX          | 265,463               | 59,730          | 129,953   | 2,476           |
| GLOUCESTER     | 103,908               | 54,498          | 57,749    | 1,059           |
| HUDSON         | 220,050               | 45,699          | 97,918    | 1,343           |
| HUNTERDON      | 45,942                | 88,319          | 36,880    | 2,076           |
| MERCER         | 125,850               | 67,321          | 77,587    | 2,057           |
| MIDDLESEX      | 289,947               | 57,926          | 185,186   | 1,599           |
| MONMOUTH       | 226,173               | 74,276          | 159,685   | 2,468           |
| MORRIS         | 180,368               | 90,160          | 141,266   | 2,423           |
| OCEAN          | 184,832               | 49,494          | 131,968   | 1,981           |
| PASSAIC        | 180,438               | 46,797          | 91,562    | 1,678           |
| SALEM          | 22,875                | 47,223          | 12,933    | 1,196           |
| SOMERSET       | 119,137               | 90,272          | 88,185    | 2,509           |
| SUSSEX         | 54,591                | 63,707          | 36,296    | 1,286           |
| UNION          | 192,969               | 62,871          | 111,716   | 2,257           |
| WARREN         | 38,395                | 57,487          | 25,491    | 1,308           |
| COUNTY UNKNOWN | 233,069               | 52,852          | 116,438   | 2,683           |
| Statewide      | 3,341,821             | 61,391          | 2,024,355 | 2,094           |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5C Income by Source of Income by County (continued)**

| COUNTY         | DIVIDENDS |                 | OTHER INCOME |                 |
|----------------|-----------|-----------------|--------------|-----------------|
|                | NUMBER    | AVERAGE<br>(\$) | NUMBER       | AVERAGE<br>(\$) |
| ATLANTIC       | 26,666    | 2,903           | 3,898        | 9,546           |
| BERGEN         | 152,544   | 5,450           | 22,207       | 18,787          |
| BURLINGTON     | 58,396    | 3,255           | 7,840        | 11,196          |
| CAMDEN         | 52,183    | 3,033           | 7,479        | 9,228           |
| CAPE MAY       | 13,364    | 3,750           | 1,935        | 14,471          |
| CUMBERLAND     | 10,318    | 2,851           | 1,696        | 9,437           |
| ESSEX          | 74,121    | 5,427           | 11,822       | 17,633          |
| GLOUCESTER     | 31,195    | 2,091           | 3,920        | 7,297           |
| HUDSON         | 41,081    | 2,459           | 5,694        | 10,288          |
| HUNTERDON      | 27,268    | 3,899           | 3,335        | 14,656          |
| MERCER         | 47,386    | 5,536           | 6,900        | 22,283          |
| MIDDLESEX      | 101,550   | 2,797           | 11,661       | 8,264           |
| MONMOUTH       | 106,880   | 4,523           | 13,737       | 15,094          |
| MORRIS         | 98,237    | 4,873           | 12,708       | 17,059          |
| OCEAN          | 79,266    | 3,146           | 9,708        | 9,958           |
| PASSAIC        | 47,684    | 3,170           | 6,770        | 10,286          |
| SALEM          | 6,639     | 3,123           | 1,031        | 5,968           |
| SOMERSET       | 61,495    | 5,132           | 7,695        | 22,027          |
| SUSSEX         | 21,442    | 3,018           | 2,930        | 20,848          |
| UNION          | 64,220    | 4,815           | 8,692        | 14,180          |
| WARREN         | 15,029    | 2,455           | 1,908        | 7,883           |
| COUNTY UNKNOWN | 64,771    | 6,528           | 10,744       | 29,336          |
| Statewide      | 1,201,735 | 4,236           | 164,310      | 15,401          |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5D-1 Total Income by Filing Status with at least one filer Age < 65**

| COUNTY         | SINGLE            |                           |                      | MARRIED FILING JOINT |                           |                      | HEAD OF HOUSEHOLD |                           |                      |
|----------------|-------------------|---------------------------|----------------------|----------------------|---------------------------|----------------------|-------------------|---------------------------|----------------------|
|                | NUMBER OF RETURNS | AVERAGE TOTAL INCOME (\$) | AVERAGE NET TAX (\$) | NUMBER OF RETURNS    | AVERAGE TOTAL INCOME (\$) | AVERAGE NET TAX (\$) | NUMBER OF RETURNS | AVERAGE TOTAL INCOME (\$) | AVERAGE NET TAX (\$) |
| ATLANTIC       | 44,471            | 28,214                    | 639                  | 33,001               | 95,522                    | 2,948                | 23,890            | 30,328                    | 478                  |
| BERGEN         | 144,601           | 38,150                    | 932                  | 137,173              | 174,645                   | 5,489                | 35,694            | 52,494                    | 889                  |
| BURLINGTON     | 70,062            | 31,740                    | 722                  | 66,857               | 122,745                   | 3,866                | 21,545            | 42,896                    | 732                  |
| CAMDEN         | 80,034            | 29,212                    | 594                  | 64,356               | 107,119                   | 2,911                | 38,578            | 32,027                    | 446                  |
| CAPE MAY       | 15,240            | 29,588                    | 824                  | 12,534               | 110,146                   | 3,954                | 4,293             | 34,586                    | 664                  |
| CUMBERLAND     | 19,843            | 24,806                    | 498                  | 16,344               | 78,233                    | 2,011                | 14,027            | 27,221                    | 350                  |
| ESSEX          | 111,173           | 32,809                    | 762                  | 74,423               | 181,271                   | 5,846                | 82,510            | 33,440                    | 499                  |
| GLOUCESTER     | 42,940            | 28,340                    | 553                  | 45,368               | 99,064                    | 2,340                | 13,203            | 38,319                    | 545                  |
| HUDSON         | 114,398           | 39,535                    | 726                  | 56,785               | 84,723                    | 1,674                | 54,801            | 29,472                    | 342                  |
| HUNTERDON      | 19,231            | 37,845                    | 1,128                | 23,889               | 167,076                   | 6,276                | 2,948             | 81,878                    | 2,801                |
| MERCER         | 54,472            | 33,798                    | 850                  | 46,039               | 161,578                   | 5,862                | 23,214            | 37,877                    | 671                  |
| MIDDLESEX      | 123,936           | 32,188                    | 716                  | 118,352              | 108,394                   | 2,809                | 42,781            | 39,363                    | 591                  |
| MONMOUTH       | 101,560           | 34,714                    | 915                  | 100,641              | 161,348                   | 5,247                | 24,332            | 47,013                    | 887                  |
| MORRIS         | 79,277            | 38,938                    | 1,141                | 84,131               | 192,996                   | 7,426                | 15,382            | 57,152                    | 1,312                |
| OCEAN          | 79,489            | 29,580                    | 712                  | 80,437               | 93,253                    | 2,567                | 20,945            | 38,046                    | 620                  |
| PASSAIC        | 76,542            | 30,007                    | 661                  | 58,625               | 100,307                   | 2,805                | 45,230            | 28,981                    | 396                  |
| SALEM          | 9,023             | 27,251                    | 528                  | 9,484                | 88,263                    | 1,994                | 3,511             | 32,269                    | 423                  |
| SOMERSET       | 51,574            | 41,600                    | 1,259                | 53,592               | 196,370                   | 7,886                | 13,610            | 51,976                    | 1,096                |
| SUSSEX         | 22,522            | 30,792                    | 723                  | 27,180               | 112,544                   | 3,276                | 4,556             | 47,452                    | 810                  |
| UNION          | 83,779            | 32,288                    | 783                  | 67,115               | 147,439                   | 4,484                | 41,495            | 37,144                    | 603                  |
| WARREN         | 15,982            | 30,531                    | 708                  | 18,043               | 100,732                   | 2,709                | 3,850             | 41,450                    | 729                  |
| COUNTY UNKNOWN | 118,998           | 35,380                    | 912                  | 73,864               | 131,581                   | 4,924                | 40,805            | 33,626                    | 569                  |
| Statewide      | 1,479,147         | 33,783                    | 807                  | 1,268,233            | 136,908                   | 4,364                | 571,200           | 37,139                    | 602                  |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5D-2 Total Income by Filing Status with at least one filer Age 65+**

| COUNTY         | SINGLE            |                           |                      | MARRIED FILING JOINT |                           |                      | HEAD OF HOUSEHOLD |                           |                      |
|----------------|-------------------|---------------------------|----------------------|----------------------|---------------------------|----------------------|-------------------|---------------------------|----------------------|
|                | NUMBER OF RETURNS | AVERAGE TOTAL INCOME (\$) | AVERAGE NET TAX (\$) | NUMBER OF RETURNS    | AVERAGE TOTAL INCOME (\$) | AVERAGE NET TAX (\$) | NUMBER OF RETURNS | AVERAGE TOTAL INCOME (\$) | AVERAGE NET TAX (\$) |
| ATLANTIC       | 6,378             | 25,776                    | 659                  | 7,526                | 57,733                    | 1,813                | 590               | 30,445                    | 630                  |
| BERGEN         | 26,117            | 39,267                    | 1,169                | 31,120               | 106,529                   | 4,056                | 1,655             | 48,058                    | 1,530                |
| BURLINGTON     | 10,690            | 25,498                    | 633                  | 13,810               | 57,456                    | 1,701                | 871               | 22,125                    | 248                  |
| CAMDEN         | 10,301            | 24,974                    | 664                  | 11,949               | 59,768                    | 1,872                | 992               | 24,065                    | 282                  |
| CAPE MAY       | 3,548             | 35,004                    | 1,440                | 4,469                | 58,522                    | 1,964                | 171               | 31,175                    | 716                  |
| CUMBERLAND     | 2,742             | 20,843                    | 515                  | 3,414                | 54,594                    | 1,967                | 220               | 23,604                    | 490                  |
| ESSEX          | 15,735            | 33,822                    | 1,058                | 14,740               | 108,934                   | 4,648                | 2,095             | 30,818                    | 607                  |
| GLOUCESTER     | 5,501             | 20,137                    | 401                  | 7,117                | 42,611                    | 962                  | 402               | 25,233                    | 412                  |
| HUDSON         | 11,084            | 22,329                    | 537                  | 9,306                | 44,083                    | 1,070                | 1,253             | 24,641                    | 336                  |
| HUNTERDON      | 2,760             | 38,324                    | 1,263                | 3,805                | 94,684                    | 3,600                | 108               | 25,984                    | 374                  |
| MERCER         | 8,818             | 32,445                    | 1,037                | 9,272                | 96,475                    | 4,090                | 761               | 29,740                    | 632                  |
| MIDDLESEX      | 17,388            | 24,997                    | 605                  | 20,585               | 56,762                    | 1,524                | 1,278             | 26,579                    | 414                  |
| MONMOUTH       | 16,597            | 33,644                    | 1,035                | 18,465               | 94,602                    | 3,759                | 1,024             | 31,711                    | 584                  |
| MORRIS         | 12,468            | 38,392                    | 1,243                | 15,956               | 100,293                   | 3,992                | 664               | 37,913                    | 771                  |
| OCEAN          | 22,187            | 21,148                    | 450                  | 27,362               | 44,115                    | 1,177                | 913               | 27,213                    | 468                  |
| PASSAIC        | 9,954             | 44,131                    | 1,231                | 11,036               | 60,090                    | 1,755                | 944               | 24,178                    | 329                  |
| SALEM          | 1,374             | 21,692                    | 508                  | 1,989                | 45,102                    | 1,287                | 109               | 26,291                    | 572                  |
| SOMERSET       | 7,299             | 41,089                    | 1,444                | 8,785                | 112,379                   | 4,972                | 377               | 47,441                    | 1,962                |
| SUSSEX         | 2,658             | 42,601                    | 819                  | 3,716                | 69,691                    | 2,361                | 142               | 24,918                    | 295                  |
| UNION          | 12,720            | 35,681                    | 1,219                | 13,525               | 80,718                    | 3,055                | 1,194             | 28,366                    | 468                  |
| WARREN         | 2,526             | 22,301                    | 502                  | 3,088                | 48,198                    | 1,179                | 118               | 21,596                    | 211                  |
| COUNTY UNKNOWN | 17,254            | 45,808                    | 1,953                | 12,564               | 118,040                   | 5,675                | 892               | 34,369                    | 878                  |
| Statewide      | 226,099           | 32,318                    | 980                  | 253,599              | 77,778                    | 2,861                | 16,773            | 30,575                    | 632                  |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5E Summary of Filing Characteristics**

| COUNTY         | EXEMPTION TYPES (NUMBER OF CLAIMS) |                       |                     |                                | TOTAL<br>AGE 65+ | TOTAL<br>COLLEGE |
|----------------|------------------------------------|-----------------------|---------------------|--------------------------------|------------------|------------------|
|                | REGULAR<br>EXEMPTIONS              | DEPENDENT<br>CHILDREN | OTHER<br>DEPENDENTS | TOTAL<br>BLIND AND<br>DISABLED |                  |                  |
| ATLANTIC       | 158,606                            | 75,922                | 6,968               | 2,889                          | 19,724           | 4,963            |
| BERGEN         | 551,182                            | 229,659               | 16,971              | 6,957                          | 81,520           | 22,549           |
| BURLINGTON     | 268,181                            | 116,996               | 6,449               | 4,924                          | 35,259           | 11,503           |
| CAMDEN         | 286,192                            | 141,931               | 10,535              | 5,221                          | 31,760           | 12,294           |
| CAPE MAY       | 58,007                             | 20,928                | 1,110               | 1,312                          | 11,450           | 1,990            |
| CUMBERLAND     | 77,320                             | 41,719                | 4,381               | 1,959                          | 8,654            | 2,387            |
| ESSEX          | 395,234                            | 211,894               | 23,492              | 5,741                          | 43,020           | 13,287           |
| GLOUCESTER     | 168,863                            | 78,487                | 4,215               | 3,437                          | 17,954           | 7,523            |
| HUDSON         | 317,905                            | 133,189               | 18,505              | 4,321                          | 27,535           | 7,116            |
| HUNTERDON      | 81,236                             | 36,069                | 1,014               | 952                            | 9,227            | 4,168            |
| MERCER         | 200,687                            | 92,739                | 6,561               | 3,335                          | 25,585           | 8,196            |
| MIDDLESEX      | 469,131                            | 206,538               | 20,308              | 6,975                          | 53,999           | 18,986           |
| MONMOUTH       | 385,915                            | 176,147               | 9,178               | 6,177                          | 49,174           | 18,497           |
| MORRIS         | 311,317                            | 135,282               | 7,411               | 3,704                          | 40,487           | 14,448           |
| OCEAN          | 342,429                            | 140,212               | 7,219               | 8,689                          | 71,252           | 11,660           |
| PASSAIC        | 274,831                            | 142,169               | 13,532              | 3,763                          | 29,411           | 9,455            |
| SALEM          | 37,418                             | 16,933                | 983                 | 903                            | 4,881            | 1,502            |
| SOMERSET       | 199,977                            | 91,188                | 6,491               | 2,329                          | 22,736           | 8,425            |
| SUSSEX         | 92,715                             | 42,787                | 1,548               | 1,607                          | 8,907            | 4,792            |
| UNION          | 304,441                            | 144,426               | 13,268              | 4,308                          | 37,234           | 11,132           |
| WARREN         | 65,449                             | 28,863                | 1,217               | 1,187                          | 7,907            | 2,745            |
| COUNTY UNKNOWN | 358,227                            | 141,375               | 13,286              | 5,738                          | 39,455           | 8,335            |
| Statewide      | 5,405,263                          | 2,445,453             | 194,642             | 86,428                         | 677,131          | 205,953          |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5E Summary of Filing Characteristics (continued)**

| COUNTY         | FILING STATUS (RETURNS) |                            |                      |                               |                    |
|----------------|-------------------------|----------------------------|----------------------|-------------------------------|--------------------|
|                | SINGLE                  | MARRIED<br>FILING<br>JOINT | HEAD OF<br>HOUSEHOLD | MARRIED<br>FILING<br>SEPARATE | QUALIFIED<br>WIDOW |
| ATLANTIC       | 50,849                  | 40,527                     | 24,480               | 2,147                         | 76                 |
| BERGEN         | 170,718                 | 168,293                    | 37,349               | 6,242                         | 287                |
| BURLINGTON     | 80,752                  | 80,667                     | 22,416               | 3,549                         | 130                |
| CAMDEN         | 90,335                  | 76,305                     | 39,570               | 3,513                         | 164                |
| CAPE MAY       | 18,788                  | 17,003                     | 4,464                | 724                           | 25                 |
| CUMBERLAND     | 22,585                  | 19,758                     | 14,247               | 926                           | 46                 |
| ESSEX          | 126,908                 | 89,163                     | 84,605               | 5,222                         | 173                |
| GLOUCESTER     | 48,441                  | 52,485                     | 13,605               | 1,763                         | 84                 |
| HUDSON         | 125,482                 | 66,091                     | 56,054               | 4,091                         | 96                 |
| HUNTERDON      | 21,991                  | 27,694                     | 3,056                | 764                           | 37                 |
| MERCER         | 63,290                  | 55,311                     | 23,975               | 2,686                         | 114                |
| MIDDLESEX      | 141,324                 | 138,937                    | 44,059               | 5,654                         | 220                |
| MONMOUTH       | 118,157                 | 119,106                    | 25,356               | 3,997                         | 193                |
| MORRIS         | 91,745                  | 100,087                    | 16,046               | 3,188                         | 164                |
| OCEAN          | 101,676                 | 107,799                    | 21,858               | 3,128                         | 169                |
| PASSAIC        | 86,496                  | 69,661                     | 46,174               | 2,724                         | 115                |
| SALEM          | 10,397                  | 11,473                     | 3,620                | 435                           | 20                 |
| SOMERSET       | 58,873                  | 62,377                     | 13,987               | 2,289                         | 74                 |
| SUSSEX         | 25,180                  | 30,896                     | 4,698                | 986                           | 59                 |
| UNION          | 96,499                  | 80,640                     | 42,689               | 3,831                         | 142                |
| WARREN         | 18,508                  | 21,131                     | 3,968                | 677                           | 34                 |
| COUNTY UNKNOWN | 136,252                 | 86,428                     | 41,697               | 7,276                         | 146                |
| Statewide      | 1,705,246               | 1,521,832                  | 587,973              | 65,812                        | 2,568              |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5F Income Per Capita Summary**

| COUNTY         | ESTIMATED<br>POPULATION | TOTAL<br>INCOME<br>PER CAPITA | NET<br>CHARGED TAX<br>PER CAPITA | WAGE INCOME<br>PER CAPITA |
|----------------|-------------------------|-------------------------------|----------------------------------|---------------------------|
| ATLANTIC       | 241,496                 | 24,190                        | 654                              | 18,554                    |
| BERGEN         | 797,812                 | 45,553                        | 1,378                            | 30,768                    |
| BURLINGTON     | 391,626                 | 32,252                        | 922                              | 25,249                    |
| CAMDEN         | 438,658                 | 26,514                        | 651                              | 21,215                    |
| CAPE MAY       | 80,045                  | 30,110                        | 1,006                            | 17,890                    |
| CUMBERLAND     | 123,420                 | 19,739                        | 459                              | 16,051                    |
| ESSEX          | 630,620                 | 35,637                        | 1,048                            | 25,144                    |
| GLOUCESTER     | 251,565                 | 26,752                        | 591                              | 22,510                    |
| HUDSON         | 469,599                 | 25,356                        | 475                              | 21,414                    |
| HUNTERDON      | 118,319                 | 46,397                        | 1,685                            | 34,293                    |
| MERCER         | 299,987                 | 38,632                        | 1,292                            | 28,242                    |
| MIDDLESEX      | 695,977                 | 29,393                        | 716                              | 24,132                    |
| MONMOUTH       | 571,240                 | 41,405                        | 1,310                            | 29,408                    |
| MORRIS         | 454,010                 | 49,686                        | 1,815                            | 35,819                    |
| OCEAN          | 489,860                 | 25,509                        | 659                              | 18,675                    |
| PASSAIC        | 430,532                 | 24,962                        | 623                              | 19,613                    |
| SALEM          | 55,334                  | 24,248                        | 529                              | 19,522                    |
| SOMERSET       | 297,656                 | 49,951                        | 1,896                            | 36,131                    |
| SUSSEX         | 137,050                 | 32,109                        | 887                              | 25,376                    |
| UNION          | 462,135                 | 34,500                        | 986                              | 26,253                    |
| WARREN         | 95,529                  | 28,300                        | 719                              | 23,105                    |
| COUNTY UNKNOWN | 512,888                 | 35,537                        | 1,225                            | 24,017                    |
| Statewide      | 8,045,358               | 34,414                        | 1,018                            | 25,500                    |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 5G** Distribution of Total Income by County - Returns

| COUNTY            | Total Income From:       |                            |                            |                            |                            |                             |                              |                              |                          |
|-------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|--------------------------|
|                   | \$0.00<br>to<br>\$10,000 | \$10,000<br>to<br>\$20,000 | \$20,000<br>to<br>\$35,000 | \$35,000<br>to<br>\$50,000 | \$50,000<br>to<br>\$75,000 | \$75,000<br>to<br>\$100,000 | \$100,000<br>to<br>\$250,000 | \$250,000<br>to<br>\$500,000 | \$500,000<br>and<br>Over |
| ATLANTIC          | 22,183                   | 19,302                     | 24,988                     | 15,729                     | 15,173                     | 8,692                       | 10,352                       | 1,114                        | 546                      |
| BERGEN            | 66,440                   | 41,981                     | 52,284                     | 45,346                     | 51,529                     | 34,154                      | 69,898                       | 13,420                       | 7,837                    |
| BURLINGTON        | 33,673                   | 21,090                     | 27,079                     | 23,220                     | 27,943                     | 19,404                      | 30,479                       | 3,329                        | 1,297                    |
| CAMDEN            | 40,988                   | 29,975                     | 36,773                     | 27,201                     | 28,766                     | 17,864                      | 24,560                       | 2,709                        | 1,051                    |
| CAPE MAY          | 9,402                    | 6,319                      | 6,933                      | 4,689                      | 5,272                      | 3,018                       | 4,328                        | 665                          | 378                      |
| CUMBERLAND        | 11,759                   | 10,056                     | 12,220                     | 7,688                      | 7,533                      | 4,005                       | 3,860                        | 314                          | 127                      |
| ESSEX             | 60,635                   | 47,570                     | 56,575                     | 40,154                     | 35,573                     | 19,431                      | 34,447                       | 7,363                        | 4,323                    |
| GLOUCESTER        | 21,265                   | 13,965                     | 16,607                     | 14,239                     | 18,054                     | 12,740                      | 18,055                       | 1,142                        | 311                      |
| HUDSON            | 50,393                   | 43,987                     | 49,684                     | 35,394                     | 32,515                     | 16,277                      | 20,223                       | 2,490                        | 851                      |
| HUNTERDON         | 8,959                    | 4,145                      | 5,328                      | 4,778                      | 6,630                      | 5,488                       | 14,517                       | 2,767                        | 930                      |
| MERCER            | 26,544                   | 17,351                     | 22,921                     | 17,963                     | 18,912                     | 12,171                      | 23,737                       | 3,887                        | 1,890                    |
| MIDDLESEX         | 58,283                   | 39,822                     | 49,949                     | 41,854                     | 47,984                     | 32,495                      | 53,556                       | 4,889                        | 1,362                    |
| MONMOUTH          | 51,062                   | 28,710                     | 33,722                     | 27,477                     | 33,367                     | 25,027                      | 53,754                       | 9,232                        | 4,458                    |
| MORRIS            | 34,860                   | 19,125                     | 24,603                     | 22,117                     | 27,625                     | 20,129                      | 48,273                       | 9,770                        | 4,728                    |
| OCEAN             | 49,728                   | 33,545                     | 37,103                     | 27,713                     | 32,976                     | 21,390                      | 28,912                       | 2,383                        | 880                      |
| PASSAIC           | 40,323                   | 34,919                     | 38,586                     | 25,932                     | 24,744                     | 14,721                      | 22,917                       | 2,274                        | 754                      |
| SALEM             | 5,014                    | 3,486                      | 4,275                      | 3,225                      | 3,948                      | 2,682                       | 3,087                        | 163                          | 65                       |
| SOMERSET          | 21,997                   | 12,964                     | 16,327                     | 14,524                     | 17,719                     | 13,053                      | 31,195                       | 6,609                        | 3,212                    |
| SUSSEX            | 10,483                   | 5,747                      | 7,504                      | 7,111                      | 9,940                      | 7,660                       | 11,906                       | 1,116                        | 352                      |
| UNION             | 41,463                   | 31,517                     | 38,341                     | 28,874                     | 29,014                     | 16,835                      | 30,055                       | 5,085                        | 2,617                    |
| WARREN            | 7,957                    | 4,769                      | 6,068                      | 5,492                      | 6,862                      | 4,993                       | 7,527                        | 521                          | 129                      |
| COUNTY UNKNOWN    | 58,942                   | 44,537                     | 50,149                     | 34,444                     | 33,080                     | 17,106                      | 26,093                       | 4,618                        | 2,830                    |
| Statewide: number | 732,353                  | 514,882                    | 618,019                    | 475,164                    | 515,159                    | 329,335                     | 571,731                      | 85,860                       | 40,928                   |
| % of state total  | 18.9%                    | 13.3%                      | 15.9%                      | 12.2%                      | 13.3%                      | 8.5%                        | 14.7%                        | 2.2%                         | 1.1%                     |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 5H Change In Number Of Returns And Total Income Amount By County**

| COUNTY         | Number of Returns |           | Change  |       | Total Income Amount (\$000) |             | Change     |       |
|----------------|-------------------|-----------|---------|-------|-----------------------------|-------------|------------|-------|
|                | 2004              | 2005      | Number  | %     | 2004                        | 2005        | Amount     | %     |
| ATLANTIC       | 113,921           | 118,079   | 4,158   | 3.6%  | 5,365,757                   | 5,841,716   | 475,959    | 8.9%  |
| BERGEN         | 374,503           | 382,889   | 8,386   | 2.2%  | 33,708,109                  | 36,342,373  | 2,634,264  | 7.8%  |
| BURLINGTON     | 178,656           | 187,514   | 8,858   | 5.0%  | 11,736,007                  | 12,630,611  | 894,604    | 7.6%  |
| CAMDEN         | 199,307           | 209,887   | 10,580  | 5.3%  | 10,931,913                  | 11,630,742  | 698,830    | 6.4%  |
| CAPE MAY       | 39,331            | 41,004    | 1,673   | 4.3%  | 2,103,390                   | 2,410,140   | 306,750    | 14.6% |
| CUMBERLAND     | 53,770            | 57,562    | 3,792   | 7.1%  | 2,253,592                   | 2,436,243   | 182,651    | 8.1%  |
| ESSEX          | 299,087           | 306,071   | 6,984   | 2.3%  | 20,291,901                  | 22,473,470  | 2,181,570  | 10.8% |
| GLOUCESTER     | 107,824           | 116,378   | 8,554   | 7.9%  | 6,127,967                   | 6,729,930   | 601,963    | 9.8%  |
| HUDSON         | 249,726           | 251,814   | 2,088   | 0.8%  | 11,137,684                  | 11,907,205  | 769,520    | 6.9%  |
| HUNTERDON      | 51,493            | 53,542    | 2,049   | 4.0%  | 5,169,238                   | 5,489,632   | 320,394    | 6.2%  |
| MERCER         | 138,922           | 145,376   | 6,454   | 4.6%  | 10,453,551                  | 11,589,213  | 1,135,662  | 10.9% |
| MIDDLESEX      | 317,183           | 330,194   | 13,011  | 4.1%  | 19,364,355                  | 20,457,080  | 1,092,725  | 5.6%  |
| MONMOUTH       | 258,228           | 266,809   | 8,581   | 3.3%  | 22,047,057                  | 23,652,126  | 1,605,069  | 7.3%  |
| MORRIS         | 204,076           | 211,230   | 7,154   | 3.5%  | 20,699,056                  | 22,558,008  | 1,858,952  | 9.0%  |
| OCEAN          | 222,823           | 234,630   | 11,807  | 5.3%  | 11,524,740                  | 12,495,737  | 970,997    | 8.4%  |
| PASSAIC        | 199,978           | 205,170   | 5,192   | 2.6%  | 9,922,949                   | 10,747,008  | 824,059    | 8.3%  |
| SALEM          | 24,529            | 25,945    | 1,416   | 5.8%  | 1,227,468                   | 1,341,741   | 114,273    | 9.3%  |
| SOMERSET       | 131,835           | 137,600   | 5,765   | 4.4%  | 13,862,504                  | 14,868,307  | 1,005,802  | 7.3%  |
| SUSSEX         | 58,800            | 61,819    | 3,019   | 5.1%  | 4,109,044                   | 4,400,540   | 291,496    | 7.1%  |
| UNION          | 216,703           | 223,801   | 7,098   | 3.3%  | 14,856,835                  | 15,943,474  | 1,086,639  | 7.3%  |
| WARREN         | 42,564            | 44,318    | 1,754   | 4.1%  | 2,560,360                   | 2,703,500   | 143,140    | 5.6%  |
| COUNTY UNKNOWN | 208,665           | 271,799   | 63,134  | 30.3% | 13,194,541                  | 18,226,358  | 5,031,817  | 38.1% |
| TOTALS         | 3,691,924         | 3,883,431 | 191,507 | 5.2%  | 252,648,017                 | 276,875,151 | 24,227,134 | 9.6%  |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 6-1 Non-Residents Returns by Place of Origin:Taxable**

| <b>State of Origin</b>     | <b>Number of<br/>Returns</b> | <b>Everywhere<br/>Income<br/>Average/return<br/>(\$000s)</b> | <b>NJ Income<br/>Average/return<br/>(\$000s)</b> | <b>NJ<br/>Charged Tax<br/>(\$000s)</b> | <b>Average<br/>Charged Tax/ return<br/>(\$000s)</b> |
|----------------------------|------------------------------|--------------------------------------------------------------|--------------------------------------------------|----------------------------------------|-----------------------------------------------------|
| New York                   | 131,416                      | 317.7                                                        | 73.4                                             | 471,108                                | 3.6                                                 |
| Pennsylvania               | 16,325                       | 515.4                                                        | 83.6                                             | 83,643                                 | 5.1                                                 |
| Florida                    | 10,661                       | 967.1                                                        | 147.7                                            | 111,237                                | 10.4                                                |
| New Jersey                 | 8,564                        | 223.2                                                        | 80.9                                             | 38,763                                 | 4.5                                                 |
| California                 | 6,252                        | 2,286.7                                                      | 68.5                                             | 29,362                                 | 4.7                                                 |
| Connecticut                | 5,776                        | 839.8                                                        | 117.1                                            | 43,029                                 | 7.4                                                 |
| Delaware                   | 5,576                        | 145.9                                                        | 56.8                                             | 12,042                                 | 2.2                                                 |
| Massachusetts              | 3,393                        | 929.3                                                        | 53.0                                             | 10,344                                 | 3.0                                                 |
| Maryland                   | 3,099                        | 614.9                                                        | 49.6                                             | 7,855                                  | 2.5                                                 |
| Virginia                   | 2,956                        | 801.9                                                        | 49.0                                             | 7,683                                  | 2.6                                                 |
| Georgia                    | 2,748                        | 373.1                                                        | 37.6                                             | 5,307                                  | 1.9                                                 |
| North Carolina             | 2,464                        | 330.5                                                        | 47.2                                             | 5,684                                  | 2.3                                                 |
| Illinois                   | 2,386                        | 1,197.6                                                      | 57.7                                             | 8,909                                  | 3.7                                                 |
| Texas                      | 2,375                        | 2,111.0                                                      | 69.1                                             | 10,574                                 | 4.5                                                 |
| Elsewhere                  | 1,929                        | 718.8                                                        | 74.9                                             | 8,642                                  | 4.5                                                 |
| Ohio                       | 1,307                        | 572.9                                                        | 45.1                                             | 3,162                                  | 2.4                                                 |
| South Carolina             | 1,127                        | 419.6                                                        | 65.9                                             | 4,243                                  | 3.8                                                 |
| Arizona                    | 1,014                        | 596.5                                                        | 62.5                                             | 3,684                                  | 3.6                                                 |
| Colorado                   | 1,013                        | 1,211.3                                                      | 67.2                                             | 4,336                                  | 4.3                                                 |
| Michigan                   | 933                          | 1,306.7                                                      | 46.9                                             | 2,526                                  | 2.7                                                 |
| Missouri                   | 594                          | 1,825.4                                                      | 47.5                                             | 1,685                                  | 2.8                                                 |
| Tennessee                  | 590                          | 749.5                                                        | 43.4                                             | 1,211                                  | 2.1                                                 |
| Washington                 | 564                          | 6,498.1                                                      | 50.7                                             | 1,584                                  | 2.8                                                 |
| Indiana                    | 547                          | 894.4                                                        | 72.4                                             | 2,698                                  | 4.9                                                 |
| Minnesota                  | 533                          | 1,319.4                                                      | 59.9                                             | 2,095                                  | 3.9                                                 |
| New Hampshire              | 508                          | 656.3                                                        | 66.3                                             | 1,902                                  | 3.7                                                 |
| Nevada                     | 499                          | 1,715.1                                                      | 65.1                                             | 1,985                                  | 4.0                                                 |
| District of Columbia       | 480                          | 1,203.0                                                      | 47.5                                             | 1,327                                  | 2.8                                                 |
| Rhode Island               | 476                          | 504.6                                                        | 45.1                                             | 1,048                                  | 2.2                                                 |
| Vermont                    | 446                          | 295.4                                                        | 96.9                                             | 2,747                                  | 6.2                                                 |
| Louisiana                  | 442                          | 463.9                                                        | 26.0                                             | 465                                    | 1.1                                                 |
| Maine                      | 426                          | 211.1                                                        | 51.0                                             | 1,123                                  | 2.6                                                 |
| Alabama                    | 378                          | 761.6                                                        | 39.3                                             | 677                                    | 1.8                                                 |
| Wisconsin                  | 353                          | 973.7                                                        | 36.9                                             | 708                                    | 2.0                                                 |
| Kansas                     | 312                          | 1,442.1                                                      | 33.8                                             | 545                                    | 1.7                                                 |
| Kentucky                   | 304                          | 399.0                                                        | 52.3                                             | 938                                    | 3.1                                                 |
| Oregon                     | 262                          | 433.1                                                        | 38.5                                             | 493                                    | 1.9                                                 |
| Utah                       | 235                          | 445.4                                                        | 38.4                                             | 463                                    | 2.0                                                 |
| West Virginia              | 235                          | 139.3                                                        | 26.6                                             | 198                                    | 0.8                                                 |
| Oklahoma                   | 228                          | 1,820.7                                                      | 33.6                                             | 375                                    | 1.6                                                 |
| New Mexico                 | 205                          | 823.2                                                        | 55.9                                             | 583                                    | 2.8                                                 |
| Mississippi                | 178                          | 164.7                                                        | 21.0                                             | 116                                    | 0.6                                                 |
| Hawaii                     | 162                          | 449.9                                                        | 54.2                                             | 479                                    | 3.0                                                 |
| Arkansas                   | 161                          | 524.8                                                        | 39.0                                             | 308                                    | 1.9                                                 |
| Iowa                       | 160                          | 652.5                                                        | 44.9                                             | 396                                    | 2.5                                                 |
| Nebraska                   | 125                          | 1,834.9                                                      | 45.5                                             | 316                                    | 2.5                                                 |
| Montana                    | 104                          | 441.6                                                        | 43.5                                             | 240                                    | 2.3                                                 |
| Idaho                      | 103                          | 518.3                                                        | 42.3                                             | 202                                    | 2.0                                                 |
| Puerto Rico                | 56                           | 160.0                                                        | 56.7                                             | 148                                    | 2.6                                                 |
| Wyoming                    | 53                           | 2,386.7                                                      | 71.4                                             | 244                                    | 4.6                                                 |
| Alaska                     | 45                           | 326.5                                                        | 57.3                                             | 157                                    | 3.5                                                 |
| South Dakota               | 44                           | 2,096.1                                                      | 113.5                                            | 367                                    | 8.3                                                 |
| North Dakota               | 35                           | 201.5                                                        | 21.2                                             | 23                                     | 0.7                                                 |
| <b>All Taxable Returns</b> | <b>221,157</b>               | <b>528.5</b>                                                 | <b>75.3</b>                                      | <b>899,981.8</b>                       | <b>4.1</b>                                          |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 6-2 Non-Residents Returns by Place of Origin: Non-Taxable**

| <b>State of Origin</b>          | <b>Number of<br/>Returns</b> | <b>Everywhere<br/>Income<br/>Average/return<br/>(\$000s)</b> | <b>NJ Income<br/>Average/return<br/>(\$000s)</b> | <b>NJ<br/>Charged Tax<br/>(\$000s)</b> |
|---------------------------------|------------------------------|--------------------------------------------------------------|--------------------------------------------------|----------------------------------------|
| New York                        | 29,252                       | 175.7                                                        | 5.6                                              | 0                                      |
| Pennsylvania                    | 22,283                       | 95.3                                                         | 0.9                                              | 0                                      |
| New Jersey                      | 5,035                        | 96.4                                                         | 3.4                                              | 0                                      |
| Florida                         | 4,289                        | 399.7                                                        | 2.8                                              | 0                                      |
| Georgia                         | 3,138                        | 54.6                                                         | 3.3                                              | 0                                      |
| Elsewhere                       | 2,780                        | 120.0                                                        | 4.6                                              | 0                                      |
| California                      | 2,139                        | 972.2                                                        | 1.9                                              | 0                                      |
| Virginia                        | 1,385                        | 281.6                                                        | 1.9                                              | 0                                      |
| North Carolina                  | 1,321                        | 101.1                                                        | 2.6                                              | 0                                      |
| Texas                           | 1,271                        | 228.8                                                        | 2.3                                              | 0                                      |
| Maryland                        | 1,123                        | 351.1                                                        | 2.5                                              | 0                                      |
| Connecticut                     | 1,026                        | 467.5                                                        | 2.1                                              | 0                                      |
| Illinois                        | 1,003                        | 649.6                                                        | 3.2                                              | 0                                      |
| Delaware                        | 913                          | 76.6                                                         | 2.8                                              | 0                                      |
| Massachusetts                   | 865                          | 676.2                                                        | 2.3                                              | 0                                      |
| South Carolina                  | 572                          | 60.0                                                         | 2.8                                              | 0                                      |
| Ohio                            | 440                          | 266.6                                                        | 2.2                                              | 0                                      |
| Arizona                         | 410                          | 206.8                                                        | 1.3                                              | 0                                      |
| Michigan                        | 324                          | 210.2                                                        | 2.7                                              | 0                                      |
| Colorado                        | 299                          | 279.3                                                        | 1.6                                              | 0                                      |
| Tennessee                       | 298                          | 722.4                                                        | 3.7                                              | 0                                      |
| Washington                      | 295                          | 398.0                                                        | 2.6                                              | 0                                      |
| Indiana                         | 200                          | 132.5                                                        | 2.5                                              | 0                                      |
| Missouri                        | 197                          | 140.8                                                        | 2.4                                              | 0                                      |
| Nevada                          | 194                          | 816.1                                                        | 2.3                                              | 0                                      |
| Minnesota                       | 188                          | 219.9                                                        | 1.9                                              | 0                                      |
| New Hampshire                   | 175                          | 379.2                                                        | 2.0                                              | 0                                      |
| Kentucky                        | 166                          | 959.7                                                        | 4.7                                              | 0                                      |
| Hawaii                          | 139                          | 75.1                                                         | 1.3                                              | 0                                      |
| Rhode Island                    | 138                          | 143.8                                                        | 1.6                                              | 0                                      |
| Alabama                         | 133                          | 226.4                                                        | 2.2                                              | 0                                      |
| Kansas                          | 130                          | 1,888.5                                                      | 3.8                                              | 0                                      |
| Wisconsin                       | 129                          | 292.5                                                        | 2.0                                              | 0                                      |
| Vermont                         | 128                          | 64.3                                                         | 2.1                                              | 0                                      |
| West Virginia                   | 123                          | 29.2                                                         | 3.3                                              | 0                                      |
| Oregon                          | 121                          | 443.0                                                        | 2.3                                              | 0                                      |
| Louisiana                       | 121                          | 48.3                                                         | 2.8                                              | 0                                      |
| Maine                           | 120                          | 48.7                                                         | 2.4                                              | 0                                      |
| District of Columbia            | 113                          | 183.9                                                        | 1.7                                              | 0                                      |
| Oklahoma                        | 109                          | 337.5                                                        | 2.7                                              | 0                                      |
| New Mexico                      | 90                           | 365.8                                                        | 2.1                                              | 0                                      |
| Puerto Rico                     | 90                           | 17.7                                                         | 3.8                                              | 0                                      |
| Utah                            | 83                           | 1,319.4                                                      | 4.7                                              | 0                                      |
| Arkansas                        | 83                           | 73.3                                                         | 2.3                                              | 0                                      |
| Nebraska                        | 61                           | 354.5                                                        | 2.0                                              | 0                                      |
| Mississippi                     | 59                           | 35.1                                                         | 2.2                                              | 0                                      |
| Iowa                            | 55                           | 445.8                                                        | 1.7                                              | 0                                      |
| Idaho                           | 38                           | 105.5                                                        | 3.2                                              | 0                                      |
| Alaska                          | 37                           | 36.2                                                         | 2.6                                              | 0                                      |
| Montana                         | 35                           | 35.4                                                         | 1.8                                              | 0                                      |
| Wyoming                         | 25                           | 168.9                                                        | 2.9                                              | 0                                      |
| North Dakota                    | 25                           | 21.3                                                         | 1.7                                              | 0                                      |
| South Dakota                    | 21                           | 44.1                                                         | 1.6                                              | 0                                      |
| <b>All Non-Taxable Returns</b>  | <b>83,787</b>                | <b>202.1</b>                                                 | <b>3.3</b>                                       | <b>0.0</b>                             |
| <b>All Non-Resident Returns</b> | <b>304,944</b>               | <b>438.8</b>                                                 | <b>55.5</b>                                      | <b>899,981.8</b>                       |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 6A-1** Income Source by Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

| Gross Income Level         | Everywhere   |                            |              |                             | New Jersey   |                            |              |                             |
|----------------------------|--------------|----------------------------|--------------|-----------------------------|--------------|----------------------------|--------------|-----------------------------|
|                            | Total Income | Other Retirement Exclusion | Gross Income | Excess Retirement Exclusion | Total Income | Other Retirement Exclusion | Gross Income | Excess Retirement Exclusion |
| <b>All Returns</b>         | 133,802,247  | 34,011                     | 133,776,299  | 8,063                       | 16,925,124   | 34,212                     | 16,907,666   | 16,754                      |
| <b>Taxable Returns</b>     | 116,871,059  | 10,270                     | 116,860,789  | 0                           | 16,649,356   | 10,423                     | 16,640,301   | 1,368                       |
| at most 10,000             | 0            | 0                          | 0            | 0                           | 0            | 0                          | 0            | 0                           |
| 10,000 < 20,000            | 216,757      | 1,344                      | 215,413      | 0                           | 145,576      | 1,346                      | 144,477      | 248                         |
| 20,000 < 30,000            | 518,809      | 1,817                      | 516,992      | 0                           | 345,942      | 1,817                      | 344,561      | 436                         |
| 30,000 < 35,000            | 307,720      | 977                        | 306,744      | 0                           | 201,782      | 977                        | 200,887      | 82                          |
| 35,000 < 40,000            | 329,437      | 737                        | 328,699      | 0                           | 214,835      | 737                        | 214,174      | 76                          |
| 40,000 < 50,000            | 743,570      | 1,297                      | 742,273      | 0                           | 471,509      | 1,297                      | 470,384      | 172                         |
| 50,000 < 60,000            | 809,034      | 1,198                      | 807,836      | 0                           | 493,501      | 1,198                      | 492,407      | 104                         |
| 60,000 < 70,000            | 816,031      | 1,295                      | 814,736      | 0                           | 479,305      | 1,295                      | 478,087      | 76                          |
| 70,000 < 75,000            | 423,294      | 472                        | 422,821      | 0                           | 239,465      | 472                        | 239,066      | 73                          |
| 75,000 < 80,000            | 411,794      | 404                        | 411,390      | 0                           | 227,266      | 404                        | 226,884      | 22                          |
| 80,000 < 90,000            | 821,666      | 305                        | 821,362      | 0                           | 451,712      | 305                        | 451,429      | 22                          |
| 90,000 < 100,000           | 808,986      | 50                         | 808,936      | 0                           | 430,210      | 66                         | 430,149      | 5                           |
| 100,000 < 150,000          | 3,710,570    | 185                        | 3,710,385    | 0                           | 1,804,029    | 234                        | 1,803,816    | 22                          |
| 150,000 < 200,000          | 2,648,302    | 88                         | 2,648,215    | 0                           | 1,179,054    | 110                        | 1,178,948    | 5                           |
| 200,000 < 250,000          | 1,926,275    | 41                         | 1,926,234    | 0                           | 780,053      | 57                         | 780,008      | 12                          |
| 250,000 < 500,000          | 6,101,053    | 54                         | 6,100,999    | 0                           | 1,993,639    | 80                         | 1,993,574    | 15                          |
| 500,000 < 1,000,000        | 6,807,140    | 6                          | 6,807,133    | 0                           | 1,542,352    | 14                         | 1,542,338    | 0                           |
| 1,000,000 < 3,000,000      | 13,116,114   | 0                          | 13,116,114   | 0                           | 2,048,580    | 3                          | 2,048,577    | 0                           |
| at least 3,000,000         | 76,354,505   | 0                          | 76,354,505   | 0                           | 3,600,546    | 10                         | 3,600,536    | 0                           |
| <b>Non-taxable Returns</b> | 16,931,189   | 23,741                     | 16,915,510   | 8,063                       | 275,768      | 23,789                     | 267,365      | 15,386                      |
| at most 10,000             | 190,471      | 19,783                     | 178,750      | 8,063                       | 137,455      | 19,769                     | 130,319      | 12,634                      |
| 10,000 < 20,000            | 247,005      | 2,180                      | 244,825      | 0                           | 135,607      | 2,180                      | 134,548      | 1,122                       |
| 20,000 < 35,000            | 157,352      | 690                        | 156,662      | 0                           | 873          | 690                        | 740          | 556                         |
| 35,000 < 50,000            | 189,729      | 558                        | 189,171      | 0                           | 697          | 558                        | 653          | 515                         |
| 50,000 < 75,000            | 332,657      | 470                        | 332,187      | 0                           | 563          | 470                        | 530          | 437                         |
| 75,000 < 100,000           | 291,596      | 55                         | 291,541      | 0                           | 189          | 55                         | 189          | 55                          |
| 100,000 < 200,000          | 758,199      | 0                          | 758,199      | 0                           | 280          | 62                         | 280          | 62                          |
| 200,000 < 250,000          | 219,635      | 0                          | 219,635      | 0                           | 0            | 0                          | 0            | 0                           |
| 250,000 < 500,000          | 702,459      | 0                          | 702,459      | 0                           | 99           | 0                          | 99           | 0                           |
| at least 500,000           | 13,842,087   | 6                          | 13,842,081   | 0                           | 7            | 6                          | 7            | 6                           |

Statistics of Income 2007: New Jersey Income Tax Returns for 2005

**Table 6A-2** Income Source by Gross Income Level of Non-Residents: All Returns (Returns, 000s)

| Gross Income Level         | Everywhere   |                            |              |                             | New Jersey   |                            |              |                             |
|----------------------------|--------------|----------------------------|--------------|-----------------------------|--------------|----------------------------|--------------|-----------------------------|
|                            | Total Income | Other Retirement Exclusion | Gross Income | Excess Retirement Exclusion | Total Income | Other Retirement Exclusion | Gross Income | Excess Retirement Exclusion |
| <b>All Returns</b>         | 303.1        | 4.0                        | 304.9        | 0.9                         | 263.1        | 4.1                        | 262.0        | 1.7                         |
| <b>Taxable Returns</b>     | 221.2        | 1.2                        | 221.2        | 0.0                         | 221.2        | 1.2                        | 220.9        | 0.2                         |
| at most 10,000             | 0.0          | 0.0                        | 0.0          | 0.0                         | 0.0          | 0.0                        | 0.0          | 0.0                         |
| 10,000 < 20,000            | 14.6         | 0.2                        | 14.6         | 0.0                         | 14.6         | 0.2                        | 14.6         | 0.0                         |
| 20,000 < 30,000            | 20.8         | 0.2                        | 20.8         | 0.0                         | 20.8         | 0.2                        | 20.8         | 0.1                         |
| 30,000 < 35,000            | 9.4          | 0.1                        | 9.4          | 0.0                         | 9.4          | 0.1                        | 9.4          | 0.0                         |
| 35,000 < 40,000            | 8.8          | 0.1                        | 8.8          | 0.0                         | 8.8          | 0.1                        | 8.8          | 0.0                         |
| 40,000 < 50,000            | 16.5         | 0.1                        | 16.5         | 0.0                         | 16.5         | 0.1                        | 16.5         | 0.0                         |
| 50,000 < 60,000            | 14.7         | 0.1                        | 14.7         | 0.0                         | 14.7         | 0.1                        | 14.7         | 0.0                         |
| 60,000 < 70,000            | 12.6         | 0.1                        | 12.6         | 0.0                         | 12.6         | 0.1                        | 12.5         | 0.0                         |
| 70,000 < 75,000            | 5.8          | 0.0                        | 5.8          | 0.0                         | 5.8          | 0.0                        | 5.8          | 0.0                         |
| 75,000 < 80,000            | 5.3          | 0.0                        | 5.3          | 0.0                         | 5.3          | 0.0                        | 5.3          | 0.0                         |
| 80,000 < 90,000            | 9.7          | 0.0                        | 9.7          | 0.0                         | 9.7          | 0.0                        | 9.7          | 0.0                         |
| 90,000 < 100,000           | 8.5          | 0.0                        | 8.5          | 0.0                         | 8.5          | 0.0                        | 8.5          | 0.0                         |
| 100,000 < 150,000          | 30.3         | 0.0                        | 30.3         | 0.0                         | 30.3         | 0.0                        | 30.3         | 0.0                         |
| 150,000 < 200,000          | 15.4         | 0.0                        | 15.4         | 0.0                         | 15.4         | 0.0                        | 15.4         | 0.0                         |
| 200,000 < 250,000          | 8.6          | 0.0                        | 8.6          | 0.0                         | 8.6          | 0.0                        | 8.6          | 0.0                         |
| 250,000 < 500,000          | 17.5         | 0.0                        | 17.5         | 0.0                         | 17.5         | 0.0                        | 17.5         | 0.0                         |
| 500,000 < 1,000,000        | 9.7          | 0.0                        | 9.7          | 0.0                         | 9.7          | 0.0                        | 9.7          | 0.0                         |
| 1,000,000 < 3,000,000      | 7.8          | 0.0                        | 7.8          | 0.0                         | 7.8          | 0.0                        | 7.8          | 0.0                         |
| at least 3,000,000         | 5.0          | 0.0                        | 5.0          | 0.0                         | 5.0          | 0.0                        | 5.0          | 0.0                         |
| <b>Non-taxable Returns</b> | 303.1        | 4.0                        | 304.9        | 0.9                         | 263.1        | 4.1                        | 262.0        | 1.7                         |
| at most 10,000             | 35.0         | 2.5                        | 36.8         | 0.9                         | 29.6         | 2.5                        | 28.8         | 1.2                         |
| 10,000 < 20,000            | 31.0         | 0.4                        | 31.0         | 0.0                         | 26.9         | 0.4                        | 26.8         | 0.2                         |
| 20,000 < 35,000            | 36.0         | 0.4                        | 36.0         | 0.0                         | 30.3         | 0.4                        | 30.2         | 0.1                         |
| 35,000 < 50,000            | 29.8         | 0.3                        | 29.8         | 0.0                         | 25.3         | 0.3                        | 25.3         | 0.1                         |
| 50,000 < 75,000            | 38.5         | 0.3                        | 38.5         | 0.0                         | 33.1         | 0.3                        | 33.1         | 0.1                         |
| 75,000 < 100,000           | 26.9         | 0.1                        | 26.9         | 0.0                         | 23.5         | 0.1                        | 23.5         | 0.0                         |
| 100,000 < 200,000          | 51.2         | 0.1                        | 51.2         | 0.0                         | 45.7         | 0.1                        | 45.7         | 0.0                         |
| 200,000 < 250,000          | 9.6          | 0.0                        | 9.6          | 0.0                         | 8.6          | 0.0                        | 8.6          | 0.0                         |
| 250,000 < 500,000          | 19.5         | 0.0                        | 19.5         | 0.0                         | 17.5         | 0.0                        | 17.5         | 0.0                         |
| at least 500,000           | 25.5         | 0.0                        | 25.5         | 0.0                         | 22.5         | 0.0                        | 22.5         | 0.0                         |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 6B-1** Tax Calculations By Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)

| Gross Income Level         | Everywhere<br>Taxable<br>Income | Schedule Tax     |                | Tax Variance |           | Charged<br>Tax |
|----------------------------|---------------------------------|------------------|----------------|--------------|-----------|----------------|
|                            |                                 | Total*           | New Jersey     | Under        | Over      |                |
| All Returns                | 132,475,309                     | 10,226,038       | 875,473        | 32           | 32        | 871,091        |
| <b>Taxable Returns</b>     | <b>115,638,156</b>              | <b>8,945,768</b> | <b>871,091</b> | <b>26</b>    | <b>26</b> | <b>871,091</b> |
| at most 10,000             | 0                               | 0                | 0              | 0            | 0         | 0              |
| 10,000 < 20,000            | 0                               | 0                | 0              | 0            | 0         | 0              |
| 20,000 < 30,000            | 456,679                         | 6,590            | 4,398          | 3            | 3         | 4,398          |
| 30,000 < 35,000            | 277,279                         | 4,195            | 2,760          | 1            | 1         | 2,760          |
| 35,000 < 40,000            | 300,941                         | 4,654            | 3,045          | 1            | 1         | 3,045          |
| 40,000 < 50,000            | 687,307                         | 10,872           | 6,924          | 2            | 2         | 6,924          |
| 50,000 < 60,000            | 756,240                         | 12,471           | 7,640          | 2            | 2         | 7,640          |
| 60,000 < 70,000            | 767,833                         | 13,552           | 7,987          | 2            | 2         | 7,987          |
| 70,000 < 75,000            | 399,179                         | 7,374            | 4,186          | 1            | 1         | 4,186          |
| 75,000 < 80,000            | 389,702                         | 7,547            | 4,180          | 1            | 1         | 4,180          |
| 80,000 < 90,000            | 780,277                         | 16,604           | 9,158          | 1            | 1         | 9,158          |
| 90,000 < 100,000           | 771,263                         | 19,006           | 10,143         | 1            | 1         | 10,143         |
| 100,000 < 150,000          | 3,566,407                       | 112,927          | 54,906         | 4            | 4         | 54,906         |
| 150,000 < 200,000          | 2,566,646                       | 101,473          | 45,242         | 2            | 2         | 45,242         |
| 200,000 < 250,000          | 1,875,632                       | 84,594           | 34,359         | 1            | 1         | 34,359         |
| 250,000 < 500,000          | 5,981,842                       | 310,181          | 101,134        | 2            | 2         | 101,134        |
| 500,000 < 1,000,000        | 6,726,825                       | 437,620          | 98,558         | 1            | 1         | 98,558         |
| 1,000,000 < 3,000,000      | 13,044,667                      | 1,037,340        | 160,880        | 1            | 1         | 160,880        |
| at least 3,000,000         | 76,289,436                      | 6,758,768        | 315,591        | 1            | 1         | 315,591        |
| <b>Non-taxable Returns</b> | <b>16,837,153</b>               | <b>1,280,270</b> | <b>4,381</b>   | <b>6</b>     | <b>6</b>  | <b>0</b>       |
| at most 10,000             | 125,391                         | 1,755            | 1,155          | 3            | 3         | 0              |
| 10,000 < 20,000            | 380,121                         | 5,322            | 3,226          | 3            | 3         | 0              |
| 20,000 < 35,000            | 137,073                         | 2,013            | 0              | 0            | 0         | 0              |
| 35,000 < 50,000            | 172,135                         | 2,703            | 0              | 0            | 0         | 0              |
| 50,000 < 75,000            | 309,043                         | 5,345            | 0              | 0            | 0         | 0              |
| 75,000 < 100,000           | 275,596                         | 6,073            | 0              | 0            | 0         | 0              |
| 100,000 < 200,000          | 726,997                         | 25,213           | 0              | 0            | 0         | 0              |
| 200,000 < 250,000          | 213,002                         | 9,581            | 0              | 0            | 0         | 0              |
| 250,000 < 500,000          | 687,685                         | 35,660           | 0              | 0            | 0         | 0              |
| at least 500,000           | 13,810,110                      | 1,186,605        | 0              | 0            | 0         | 0              |

\* Total Schedule tax is calculated as if all income were earned in New Jersey.  
 NJ Schedule Tax is that part of total tax which can in fact be taxed by New Jersey.

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 6B-2 Tax Calculations By Gross Income Level of Non-Residents: All Returns (Returns, 000s)**

| Gross Income Level         | Everywhere<br>Taxable<br>Income | Schedule Tax |              | Tax Variance |              | Charged<br>Tax |
|----------------------------|---------------------------------|--------------|--------------|--------------|--------------|----------------|
|                            |                                 | Total*       | New Jersey   | Under        | Over         |                |
| All Returns                | 297.2                           | 297.2        | 258.9        | 129.0        | 129.1        | 206.5          |
| <b>Taxable Returns</b>     | <b>206.5</b>                    | <b>206.5</b> | <b>206.5</b> | <b>103.3</b> | <b>103.0</b> | <b>206.5</b>   |
| at most 10,000             | 0.0                             | 0.0          | 0.0          | 0.0          | 0.0          | 0.0            |
| 10,000 < 20,000            | 0.0                             | 0.0          | 0.0          | 0.0          | 0.0          | 0.0            |
| 20,000 < 30,000            | 20.8                            | 20.8         | 20.8         | 10.2         | 10.5         | 20.8           |
| 30,000 < 35,000            | 9.4                             | 9.4          | 9.4          | 4.7          | 4.7          | 9.4            |
| 35,000 < 40,000            | 8.8                             | 8.8          | 8.8          | 4.4          | 4.4          | 8.8            |
| 40,000 < 50,000            | 16.5                            | 16.5         | 16.5         | 8.4          | 8.1          | 16.5           |
| 50,000 < 60,000            | 14.7                            | 14.7         | 14.7         | 7.4          | 7.3          | 14.7           |
| 60,000 < 70,000            | 12.6                            | 12.6         | 12.6         | 6.3          | 6.3          | 12.6           |
| 70,000 < 75,000            | 5.8                             | 5.8          | 5.8          | 2.9          | 3.0          | 5.8            |
| 75,000 < 80,000            | 5.3                             | 5.3          | 5.3          | 2.7          | 2.6          | 5.3            |
| 80,000 < 90,000            | 9.7                             | 9.7          | 9.7          | 4.8          | 4.8          | 9.7            |
| 90,000 < 100,000           | 8.5                             | 8.5          | 8.5          | 4.2          | 4.3          | 8.5            |
| 100,000 < 150,000          | 30.3                            | 30.3         | 30.3         | 15.2         | 15.1         | 30.3           |
| 150,000 < 200,000          | 15.4                            | 15.4         | 15.4         | 7.7          | 7.7          | 15.4           |
| 200,000 < 250,000          | 8.6                             | 8.6          | 8.6          | 4.4          | 4.2          | 8.6            |
| 250,000 < 500,000          | 17.5                            | 17.5         | 17.5         | 8.8          | 8.7          | 17.5           |
| 500,000 < 1,000,000        | 9.7                             | 9.7          | 9.7          | 4.7          | 5.0          | 9.7            |
| 1,000,000 < 3,000,000      | 7.8                             | 7.8          | 7.8          | 4.0          | 3.8          | 7.8            |
| at least 3,000,000         | 5.0                             | 5.0          | 5.0          | 2.5          | 2.5          | 5.0            |
| <b>Non-taxable Returns</b> | <b>90.6</b>                     | <b>90.6</b>  | <b>52.3</b>  | <b>25.6</b>  | <b>26.1</b>  | <b>0.0</b>     |
| at most 10,000             | 29.5                            | 29.5         | 25.7         | 12.3         | 13.0         | 0.0            |
| 10,000 < 20,000            | 30.8                            | 30.8         | 26.7         | 13.3         | 13.1         | 0.0            |
| 20,000 < 35,000            | 5.7                             | 5.7          | 0.0          | 0.0          | 0.0          | 0.0            |
| 35,000 < 50,000            | 4.4                             | 4.4          | 0.0          | 0.0          | 0.0          | 0.0            |
| 50,000 < 75,000            | 5.4                             | 5.4          | 0.0          | 0.0          | 0.0          | 0.0            |
| 75,000 < 100,000           | 3.4                             | 3.4          | 0.0          | 0.0          | 0.0          | 0.0            |
| 100,000 < 200,000          | 5.5                             | 5.5          | 0.0          | 0.0          | 0.0          | 0.0            |
| 200,000 < 250,000          | 1.0                             | 1.0          | 0.0          | 0.0          | 0.0          | 0.0            |
| 250,000 < 500,000          | 2.0                             | 2.0          | 0.0          | 0.0          | 0.0          | 0.0            |
| at least 500,000           | 3.1                             | 3.1          | 0.0          | 0.0          | 0.0          | 0.0            |

\* Total Schedule tax is calculated as if all income were earned in New Jersey.  
 NJ Schedule Tax is that part of total tax which can in fact be taxed by New Jersey.

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 6C-1 Tax Payments By Gross Income Level of Non-Residents: All Returns (Amounts, \$000s)**

| Gross Income Level         | Withholdings   | Estimated<br>Payments &<br>Credits | Cash<br>Payments<br>to Date | Refunds<br>Issued | Credits<br>Approved | Net<br>Receivables |
|----------------------------|----------------|------------------------------------|-----------------------------|-------------------|---------------------|--------------------|
| All Returns                | 510,775        | 288,983                            | 109,872                     | 193,800           | 71,408              | (31,914)           |
| <b>Taxable Returns</b>     | <b>487,275</b> | <b>275,764</b>                     | <b>107,106</b>              | <b>153,600</b>    | <b>69,252</b>       | <b>(23,935)</b>    |
| at most 10,000             | 0              | 0                                  | 0                           | 0                 | 0                   | 0                  |
| 10,000 < 20,000            | 0              | 0                                  | 0                           | 0                 | 0                   | 0                  |
| 20,000 < 30,000            | 5,660          | 674                                | 414                         | 2,616             | 93                  | (284)              |
| 30,000 < 35,000            | 3,588          | 412                                | 222                         | 1,587             | 39                  | (180)              |
| 35,000 < 40,000            | 4,084          | 449                                | 186                         | 1,887             | 79                  | (279)              |
| 40,000 < 50,000            | 10,149         | 858                                | 552                         | 3,914             | 111                 | (1,306)            |
| 50,000 < 60,000            | 12,148         | 943                                | 705                         | 4,123             | 132                 | (2,378)            |
| 60,000 < 70,000            | 12,730         | 1,093                              | 792                         | 12,151            | 131                 | (2,752)            |
| 70,000 < 75,000            | 6,468          | 563                                | 486                         | 2,121             | 110                 | (1,392)            |
| 75,000 < 80,000            | 6,294          | 643                                | 455                         | 2,039             | 70                  | (1,318)            |
| 80,000 < 90,000            | 12,963         | 1,215                              | 1,003                       | 4,103             | 134                 | (2,541)            |
| 90,000 < 100,000           | 12,879         | 1,228                              | 1,163                       | 3,518             | 178                 | (2,029)            |
| 100,000 < 150,000          | 57,501         | 7,619                              | 7,185                       | 13,395            | 978                 | (6,567)            |
| 150,000 < 200,000          | 41,342         | 8,392                              | 5,781                       | 9,510             | 1,159               | (4,006)            |
| 200,000 < 250,000          | 28,287         | 8,112                              | 4,709                       | 7,015             | 1,009               | (2,681)            |
| 250,000 < 500,000          | 70,184         | 26,567                             | 14,113                      | 19,799            | 4,504               | (4,516)            |
| 500,000 < 1,000,000        | 49,663         | 34,551                             | 15,470                      | 15,382            | 7,388               | (4,348)            |
| 1,000,000 < 3,000,000      | 61,272         | 58,870                             | 23,420                      | 16,428            | 14,802              | (1,110)            |
| at least 3,000,000         | 92,061         | 123,576                            | 30,449                      | 34,011            | 38,336              | 13,750             |
| <b>Non-taxable Returns</b> | <b>23,500</b>  | <b>13,219</b>                      | <b>2,766</b>                | <b>40,200</b>     | <b>2,156</b>        | <b>(7,979)</b>     |
| at most 10,000             | 2,310          | 3,317                              | 1,270                       | 5,243             | 112                 | (2,533)            |
| 10,000 < 20,000            | 4,867          | 863                                | 397                         | 4,513             | 96                  | (2,026)            |
| 20,000 < 35,000            | 1,465          | 609                                | 10                          | 4,785             | 21                  | (289)              |
| 35,000 < 50,000            | 1,703          | 458                                | 79                          | 2,311             | 31                  | (191)              |
| 50,000 < 75,000            | 2,900          | 818                                | 22                          | 3,492             | 73                  | (386)              |
| 75,000 < 100,000           | 2,223          | 456                                | 46                          | 2,620             | 76                  | (218)              |
| 100,000 < 200,000          | 3,966          | 2,040                              | 59                          | 5,921             | 123                 | (901)              |
| 200,000 < 250,000          | 734            | 481                                | 7                           | 1,159             | 108                 | (227)              |
| 250,000 < 500,000          | 1,280          | 1,085                              | 69                          | 2,138             | 278                 | (471)              |
| at least 500,000           | 2,053          | 3,091                              | 806                         | 8,019             | 1,238               | (736)              |

**Statistics of Income 2007: New Jersey Income Tax Returns for 2005**

**Table 6C-2 Tax Payments By Gross Income Level of Non-Residents : All Returns (Returns, 000s)**

| Gross Income Level         | Withholdings | Estimated<br>Payments &<br>Credits | Cash<br>Payments<br>to Date | Refunds<br>Issued | Credits<br>Approved | Net<br>Receivables |
|----------------------------|--------------|------------------------------------|-----------------------------|-------------------|---------------------|--------------------|
| All Returns                | 220.3        | 19.2                               | 3.9                         | 197.0             | 13.3                | 133.1              |
| <b>Taxable Returns</b>     | <b>151.5</b> | <b>17.3</b>                        | <b>2.9</b>                  | <b>122.1</b>      | <b>11.9</b>         | <b>116.5</b>       |
| at most 10,000             | 0.0          | 0.0                                | 0.0                         | 0.0               | 0.0                 | 0.0                |
| 10,000 < 20,000            | 0.0          | 0.0                                | 0.0                         | 0.0               | 0.0                 | 0.0                |
| 20,000 < 30,000            | 17.8         | 0.2                                | 0.1                         | 16.6              | 0.2                 | 10.5               |
| 30,000 < 35,000            | 8.1          | 0.2                                | 0.1                         | 7.5               | 0.1                 | 4.7                |
| 35,000 < 40,000            | 7.6          | 0.2                                | 0.1                         | 7.0               | 0.1                 | 5.4                |
| 40,000 < 50,000            | 14.3         | 0.3                                | 0.3                         | 12.1              | 0.2                 | 11.3               |
| 50,000 < 60,000            | 12.7         | 0.4                                | 0.2                         | 10.4              | 0.3                 | 9.8                |
| 60,000 < 70,000            | 10.8         | 0.4                                | 0.2                         | 8.5               | 0.2                 | 8.0                |
| 70,000 < 75,000            | 4.9          | 0.2                                | 0.1                         | 3.8               | 0.1                 | 3.6                |
| 75,000 < 80,000            | 4.5          | 0.2                                | 0.1                         | 3.3               | 0.1                 | 3.3                |
| 80,000 < 90,000            | 8.2          | 0.4                                | 0.2                         | 5.7               | 0.2                 | 5.8                |
| 90,000 < 100,000           | 7.2          | 0.4                                | 0.2                         | 4.6               | 0.2                 | 4.9                |
| 100,000 < 150,000          | 24.3         | 2.1                                | 0.6                         | 14.7              | 1.0                 | 16.3               |
| 150,000 < 200,000          | 11.0         | 1.8                                | 0.3                         | 7.4               | 0.9                 | 7.9                |
| 200,000 < 250,000          | 5.4          | 1.3                                | 0.1                         | 4.1               | 0.7                 | 4.5                |
| 250,000 < 500,000          | 8.3          | 3.3                                | 0.2                         | 8.8               | 2.1                 | 8.9                |
| 500,000 < 1,000,000        | 3.3          | 2.3                                | 0.1                         | 3.9               | 1.9                 | 4.9                |
| 1,000,000 < 3,000,000      | 2.1          | 2.2                                | 0.1                         | 2.4               | 2.0                 | 3.9                |
| at least 3,000,000         | 1.1          | 1.4                                | 0.0                         | 1.5               | 1.7                 | 2.6                |
| <b>Non-taxable Returns</b> | <b>68.8</b>  | <b>1.9</b>                         | <b>1.0</b>                  | <b>74.9</b>       | <b>1.4</b>          | <b>16.7</b>        |
| at most 10,000             | 26.2         | 0.4                                | 0.1                         | 29.8              | 0.5                 | 2.5                |
| 10,000 < 20,000            | 26.0         | 0.2                                | 0.1                         | 25.6              | 0.2                 | 13.3               |
| 20,000 < 35,000            | 4.2          | 0.1                                | 0.1                         | 4.4               | 0.0                 | 0.2                |
| 35,000 < 50,000            | 3.1          | 0.1                                | 0.1                         | 3.3               | 0.0                 | 0.1                |
| 50,000 < 75,000            | 3.7          | 0.1                                | 0.2                         | 4.0               | 0.0                 | 0.1                |
| 75,000 < 100,000           | 2.1          | 0.1                                | 0.2                         | 2.4               | 0.0                 | 0.1                |
| 100,000 < 200,000          | 2.6          | 0.3                                | 0.2                         | 3.2               | 0.1                 | 0.2                |
| 200,000 < 250,000          | 0.3          | 0.1                                | 0.0                         | 0.4               | 0.0                 | 0.0                |
| 250,000 < 500,000          | 0.4          | 0.2                                | 0.0                         | 0.7               | 0.1                 | 0.1                |
| at least 500,000           | 0.2          | 0.3                                | 0.0                         | 1.1               | 0.4                 | 0.1                |

## APPENDIX

### EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

New Jersey Resident Return is a return filed by a resident of New Jersey, defined in the New Jersey Gross Income Tax Act as:

Resident Taxpayer means an individual:

1. Who is domiciled in this State, unless he maintains no permanent place of abode in this State; maintains a permanent place of abode elsewhere, and spends in the aggregate no more than 30 days of the taxable year in this State; or
2. Who is not domiciled in this State but maintains a permanent place of abode in this State and spends more than 183 days of the taxable year in this State, unless such individual is in the Armed Forces of the United States.

Full-year Return is a return covering the applicable tax year. All returns in this report, outside the summaries, are full year New Jersey Resident returns.

Part-Year Resident Return is a resident return other than full year.

New Jersey Total Income is the sum of the following four income types:

Employee Compensation is salaries, wages, tips, fees, commissions, bonuses and other remunerations received for services rendered whether in cash or in property.

Interest is all interest received except that on obligations issued by New Jersey or any political subdivision or instrumentality thereof, or obligations which are free from State or local taxation under New Jersey law or Federal law.

Dividends mean any distribution of earnings or profits by a business.

Other Income is income of the following types:

- (1) Net Profits from business.
- (2) Income from distribution of property (except as exempted).
- (3) Pension and annuity income except as exempted, to the extent proceeds exceed taxpayer contributions.
- (4) Income from rents, royalties, patents, and copyrights.
- (5) Gambling winnings.

- (6) Income from estates or trusts.
- (7) Income in respect of a decedent.
- (8) Distributive share of partnership income.
- (9) Alimony and separate maintenance (for the payee) but no child support payments.
- (10) Rental value of a residence furnished by an employer or rental allowance paid by an employer to provide a home.
- (11) Prizes and awards, except: scholarship and fellowship grants and New Jersey Lottery winnings.

Retirement Exclusion is allowed to taxpayers having at most \$100,000 gross income who are eligible for Social Security by reason of age (62 or more) or disability. It is of the following types.

- (1) Pension exclusion - eligible taxpayers are entitled to exclude the following amounts of pension from New Jersey Gross Income:
  - (a) Up to \$20,000 on a joint return
  - (b) Up to \$10,000 if married filing separately
  - (c) Up to \$15,000 if single, head of household, or qualifying widow(er).
- (2) An additional exclusion - eligible taxpayers having less than \$3,000 income from employee compensation, net profit from business and distributive share of partnership income are entitled to exempt additional income. The total exemption for (1) and (2) can be no more than the maximum amount mentioned in (1) for the appropriate filing status.
- (3) Extra exclusions - eligible taxpayers not receiving Social Security or Railroad Retirement benefits who would be receiving such if they were enrolled in the system and were the proper age are allowed an extra \$3,000 exemption from New Jersey Gross Income. (\$6,000 if married filing jointly.)

Excess Retirement Exclusion is the amount by which retirement exclusion exceeds Total Income. It is a balancing entry.

New Jersey Gross Income is New Jersey Total Income minus Retirement Exclusion, but not less than zero.

Exemptions Allowed are:

- (1) Regular Exemption for each taxpayer and one for the taxpayer's spouse who does not file separately.
- (2) Age Exemption for a taxpayer who is 65 years old or older and/or one for taxpayer's spouse who is 65 years old or older and who does not file separately.
- (3) Blind or Disabled exemption for a taxpayer and/or one for blind or disabled spouse who does not file separately.
- (4) Dependent exemption for each dependent of the taxpayer who qualifies as a dependent of the taxpayer for Federal Income Tax purposes.
- (5) College exemption for each dependent child under age 22 attending, full time, a college or university.

New Jersey exemption allowance is \$1,000; \$1,500 for dependents.

Deductions allowed are:

- (1) Alimony and separate maintenance payment can be deducted to the extent to which they must be recorded as income by the payee.
- (2) Medical and Dental Expenses of the taxpayer, spouse and dependents, unreimbursed, can be deducted to the extent that they exceed 2% of the taxpayer's gross income.
- (3) Qualified conservation contribution is allowed for taxpayers who donate interests in land given to the state for conservation purposes and is the amount of the qualified conservation contribution for federal purposes.
- (4) Excess exempt deduct is the amount by which a taxpayer's exemption allowances and deductions exceed that taxpayer's gross income. It is a balancing entry generated only in this report. Taxable returns with excess exempt deduct had entered liability less than rounded tolerance.
- (5) Residential Property Tax Deduction is the amount of allowable residential property tax deducted from New Jersey Taxable Income by a homeowner or 18% of a tenant's rent paid in this state (up to a \$10,000 maximum).
- (6) Health Enterprise Zone deduction is the amount allowed for eligible taxpayers engaged in providing "primary care" medical and/or dental services at a qualified practice located in or within five miles of a designated

Health Enterprise Zone (HEZ).

Taxable Income is the difference between Gross Income and the sum of exemption allowances and deductions.

Minimum Income a single taxpayer or a married taxpayer filing separately with gross income not in excess of \$10,000 will not be subject to tax. A married couple filing jointly, a head of household, or a qualifying widow(er) with gross income not in excess of \$20,000 will not be subject to tax.

Tax Rate:

Married Filing Jointly -- Head of Household  
(including nonresident aliens) -- Surviving Spouse

| <u>Amount of Taxable Income</u> | <u>Amount of Tax</u>                                 |
|---------------------------------|------------------------------------------------------|
| \$ 20,000 or less.....          | 1.4% of taxable income                               |
| \$ 20,001 -- \$50,000.....      | \$280.00 plus 1.750% excess over \$20,000            |
| \$ 50,001 -- \$70,000.....      | \$805.00 plus 2.450% of the excess over \$50,000     |
| \$ 70,001 -- \$80,000.....      | \$1,295.50 plus 3.500% of the excess over \$70,000   |
| \$ 80,001 -- \$150,000.....     | \$1,645.00 plus 5.525% of the excess over \$80,000   |
| \$150,001 -- \$500,000 .....    | \$5,512.50 plus 6.370% of the excess over \$150,000  |
| \$500,001 or more.....          | \$27,808.00 plus 8.970% of the excess over \$500,000 |

Single -- Married Filing Separately -- Estates and Trusts

| <u>Amount of Taxable Income</u> | <u>Amount of Tax</u>                                |
|---------------------------------|-----------------------------------------------------|
| \$20,000 or less.....           | 1.4% of taxable income                              |
| \$20,001-- \$35,000.....        | \$280.00 plus 1.750% of the excess over \$20,000    |
| \$35,001-- \$40,000.....        | \$542.50 plus 3.50% of the excess over \$35,000     |
| \$40,001-- \$75,000.....        | \$717.50 plus 5.525% of the excess over \$40,000    |
| \$75,001 -- \$500,000.....      | \$2,651.25 plus 6.37% of the excess over \$75,000   |
| \$500,001 or more.....          | \$29,724.00 plus 8.97% of the excess over \$500,000 |

Tax before credits is calculated tax liability before reduction by applicable credits for taxes paid to other jurisdictions and property taxes paid.

Residential Property Tax Credit is the amount of allowable credit for residential property owners or tenants who pay property tax in this state but who do not have enough taxable income to benefit from the deduction.

Other credit is credit against this tax allowed for the amount of any income or

wage tax imposed by another State, or political subdivision thereof, or by the District of Columbia, on income subject to this tax.

New Jersey Earned Income Tax Credit is 20% of the Federal Earned Income Tax Credit. It's available only to taxpayers with dependents who have NJ Gross Incomes of \$20,000 or less.

Tax after credits is tax minus credits, but no less than zero.

Variance is rounding error small enough to be allowed by the audit.

Charged Tax is billed tax liability before refundable credit

Net Charged Tax is actual billed tax liability.

Taxes withheld come from the W-2 forms enclosed with returns.

Estimated payments are paid with declarations of estimated tax.

Balance Due returns are returns for which tax after credits exceeds the sum of taxes withheld, credit approved carryforward, and estimated payments.

Overpayment returns are returns for which withholdings, credits, and estimated payments exceed tax after credits.

Gubernatorial Election Fund: taxpayers could designate \$1 of their tax liability (\$2.00 on a joint return) to be applied to the Gubernatorial Election Fund.

Cash payments was indicated when a payment was sent either with the return or after the return.

Refund was indicated only when a refund was sent by the State to the taxpayer.

Credit approved is the amount of overpayment the taxpayer wished to be credited against the next year's tax.

Accounts Receivable is indicated when the taxpayer has not paid the total tax liability.

Accounts Payable is indicated when the taxpayer's overpayment exceeds the sum of credit approved and refund.

Taxable and Nontaxable Returns: taxability or nontaxability was determined by the presence or absence of a charged tax.

Returns with at Least One Aged 65+: those for which at least one exemption for age was taken.

Married Taxpayers and Single Taxpayers: is determined by the filing Status.

## **DATA SOURCES**

Data in this report were based on the Division of Taxation Gross Income Tax File for return year 2005, which contained records of the tax transactions of individual income taxpayers. This Individual Master File reflected any correction made during revenue processing or any taxpayer or Division of Taxation initiated changes made prior to March 1, 2007 when the computer tape file used for this report was created.

## **DATA LIMITATIONS**

The accuracy of the data was affected by any taxpayer reporting errors, as well as any errors introduced in processing the data even though efforts were made throughout the revenue processing system to eliminate such errors.

A preliminary check of the tax return data was performed by tax examiners prior to transcribing the return to computer tape. For instance, if the taxpayer forgot to enter on the return total wages shown on Form W-2, the tax examiner entered this figure onto the return.

After a return record was first transcribed and entered onto tape, but before it was posted to the Individual Master File (IMF), it was subjected to validity and mathematical verification tests. The validity tests were a series of checks on the internal consistency of the return records. As examples, if an amount was shown for refund, but none for withholding; if tax withholding was greater than total wages; or if the number of exemptions claimed was inconsistent with the marital status or number of taxpayer names shown--then the return record was considered invalid and was read out for comparison with the return and correction.

If it could not be corrected, correspondence with the taxpayer was initiated. Once the discrepancy was resolved, the corrected data was entered onto the IMF.

Mathematical verification involved a recomputation of tax liability in order to verify balance due or refund requested on the basis of the income, marital status, deduction, and exemption data given by the taxpayer. If the recomputed tax liability differed from that indicated on the return record, the record was also read out for correction or for correspondence with the taxpayer. Corrections made by the tax examiners during examination of the return or as a result of the validity or mathematical verification test are reflected in the tabulations.