

North Carolina

Effective as of 01/01/2010

Last Update: 12/16/2009

Agency Web Sites

Department of Revenue - www.dor.state.nc.us

Employment Security Commission - <http://www.ncesc.com/>

Unemployment Insurance

Maximum Taxable Earnings: \$19,700

Employee Deduction: None

Disability Insurance

Employee Deduction: None

Management Suite - State Income Tax

Tax Code: S34H NORTH CAROLINA (Head of Household)

NOTE: All tax tables listed in this document are annual tables.

Deduction Indicator: 0-Not Used
Std Deduction Percent: 100.00
Minimum Std Deduction: 4,400
Maximum Std Deduction: 4,400

Exemption Indicator: 1-Exemption amounts deducted from gross pay
1st Exemption Amount: 2,500
2nd Exemption Amount: 2,500
3rd Exemption Amount: 2,500

<u>Bracket</u>	<u>Upper Limit</u>	<u>Base Tax</u>	<u>Percent</u>
1	17,000	.00	6.0000
2	80,000	1,020.00	7.0000
3	9999,999	5,430.00	7.7500
4	0	.00	.0000
5	0	.00	.0000
6	0	.00	.0000
7	0	.00	.0000
8	0	.00	.0000
9	0	.00	.0000
10	0	.00	.0000
11	0	.00	.0000
12	0	.00	.0000
13	0	.00	.0000
14	0	.00	.0000
15	0	.00	.0000
16	0	.00	.0000
17	0	.00	.0000
18	0	.00	.0000

Tax Code: S34M NORTH CAROLINA (Married)

NOTE: All tax tables listed in this document are annual tables.

Deduction Indicator: 0-Not Used
Std Deduction Percent: 100.00
Minimum Std Deduction: 3,000
Maximum Std Deduction: 3,000

Exemption Indicator: 1-Exemption amounts deducted from gross pay
1st Exemption Amount: 2,500
2nd Exemption Amount: 2,500
3rd Exemption Amount: 2,500

<u>Bracket</u>	<u>Upper Limit</u>	<u>Base Tax</u>	<u>Percent</u>
1	10,625	.00	6.0000
2	50,000	637.50	7.0000
3	9999,999	3,393.75	7.7500
4	0	.00	.0000
5	0	.00	.0000
6	0	.00	.0000
7	0	.00	.0000
8	0	.00	.0000
9	0	.00	.0000
10	0	.00	.0000
11	0	.00	.0000
12	0	.00	.0000
13	0	.00	.0000
14	0	.00	.0000
15	0	.00	.0000
16	0	.00	.0000
17	0	.00	.0000
18	0	.00	.0000

Tax Code: S34S NORTH CAROLINA (Single)

NOTE: All tax tables listed in this document are annual tables.

Deduction Indicator: 0-Not Used
Std Deduction Percent: 100.00
Minimum Std Deduction: 3,000
Maximum Std Deduction: 3,000

Exemption Indicator: 1-Exemption amounts deducted from gross pay
1st Exemption Amount: 2,500
2nd Exemption Amount: 2,500
3rd Exemption Amount: 2,500

<u>Bracket</u>	<u>Upper Limit</u>	<u>Base Tax</u>	<u>Percent</u>
1	12,750	.00	6.0000
2	60,000	765.00	7.0000
3	9999,999	4,072.50	7.7500
4	0	.00	.0000
5	0	.00	.0000
6	0	.00	.0000
7	0	.00	.0000
8	0	.00	.0000
9	0	.00	.0000
10	0	.00	.0000
11	0	.00	.0000
12	0	.00	.0000
13	0	.00	.0000
14	0	.00	.0000
15	0	.00	.0000
16	0	.00	.0000
17	0	.00	.0000
18	0	.00	.0000

Miscellaneous

All tax amounts are rounded to the nearest dollar.
