

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2003 Income Tax Returns  
Tax Filing Date April 15, 2004

Office of Revenue and Economic Analysis  
Fall 2005

**New Jersey Statistics of Income  
2003 Income Tax Returns**

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

**NEW JERSEY STATISTICS OF INCOME  
2003 Income Tax Returns: Tax Filing Date April 15, 2004**

**INTRODUCTION**

This report contains individual gross income tax data for Tax Year 2003, complete through February 25, 2005. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2003, which contains records of the tax transactions in over 4.0 Million individual gross income tax accounts.

The current report includes data on resident and non-resident taxpayers. For Tax Year 2003 the total number of individual tax returns increased by 47,538 or 1.2%. Total gross income increased \$12.8 Billion, or 4.3%, from \$298.6 Billion to \$311.5 Billion. Total tax liability increased \$0.4 Billion, or 6.7% from \$6.012 Billion to \$6.414 Billion.

In tax year 2003 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.

Tax year 2003 was also the final year of a 4-year program to double the amount of retirement income that can be excluded from gross income. In 2003, the amount of pension and other retirement income excluded from gross income increased to \$20,000 for joint filers, \$10,000 for married filing separately filers, and \$15,000 for individual filers. This compares to the 1999 levels of \$10,000, \$5,000, and \$7,500, respectively.

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 2003, this program resulted in a tax decrease of \$359.9 Million, up \$24.7 Million or 7.4% from Tax Year 2002.

An Earned Income Tax Credit that was 10% of the Federal credit went into effect in Tax Year 2000. For Tax Year 2003, it increased to 20% of the Federal credit. Over 217,400 households claimed the credit for a total of \$113.9 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 2003. The number of these taxpayers increased by 8,578 (0.2%), from 2002 levels. Gross income increased by 2.8% to \$226.4 Billion, while total tax liability increased by 3.7% to \$5.6 Billion. The percentage increase in liability was limited to taxpayers reporting at least

\$75,000 in Gross Income and was greatest among taxpayers reporting at least \$250,000.

Wage income increased by 2.4% between 2002 and 2003. Net profits from business and distributive shares of partnership income increased by 5.4% and 14.1%, respectively. Income from Subchapter-S Corporations increased 1% and net capital gains income grew 28.2%. Interest income and dividend income declined by 16.1% and 9.6%, respectively.

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. 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 2003 tax forms and instruction packets on the Division of Taxation website are included.

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Item	Taxable Returns		Non-taxable Returns		All Returns		Percent of Total Income		
	Number 000s	Amount \$000s	Number 000s	Amount \$000s	Number 000s	Amount \$000s	Taxable	Non- taxable	Total
<b>Gross Income:</b>									
Employee Compensation	2,421.6	173,265,082	630.6	5,428,118	3,052.2	178,693,200	76.2%	2.4%	78.6%
Interest	1,582.5	2,830,468	392.7	590,734	1,975.3	3,421,203	1.2%	0.3%	1.5%
Dividends	929.6	3,182,147	235.1	413,452	1,164.7	3,595,598	1.4%	0.2%	1.6%
Other	991.9	<u>40,066,478</u>	269.6	<u>1,519,405</u>	1,261.5	<u>41,585,883</u>	17.6%	0.7%	18.3%
<b>Total Income</b>	2,618.5	219,344,175	930.8	7,951,709	3,549.3	227,295,883	96.5%	3.5%	100.0%
Other Retirement Exclusion	24.2	253,851	139.1	949,421	163.3	1,203,272	0.1%	0.4%	0.5%
Excess Retirement Exclusion	0.0	<u>0</u>	55.8	<u>275,642</u>	55.8	<u>275,642</u>	0.0%	0.1%	0.1%
Gross Income	2,618.5	219,090,323	961.3	7,277,930	3,579.8	226,368,253	96.4%	3.2%	99.6%
<b>Exemptions:</b>	2,618.5	7,548,061	961.3	2,224,344	3,579.8	9,772,405	3.3%	1.0%	4.3%
Regular	2,618.5	3,881,913	961.3	1,158,401	3,579.8	5,040,314	1.7%	0.5%	2.2%
Aged	237.9	318,583	255.6	348,955	493.6	667,538	0.1%	0.2%	0.3%
Blind or Disabled	37.8	38,515	38.0	40,058	75.8	78,573	0.0%	0.0%	0.0%
Dependent Children	1,076.3	2,909,931	257.5	615,249	1,333.8	3,525,180	1.3%	0.3%	1.6%
Other Dependents	113.7	217,848	27.2	49,040	141.0	266,888	0.1%	0.0%	0.1%
Dependent College Student	152.3	181,271	10.9	12,641	163.2	193,912	0.1%	0.0%	0.1%
<b>Deductions:</b>	885.2	3,955,837	81.8	395,216	967.0	4,351,053	1.7%	0.2%	1.9%
Unreimbursed Medical Expenses	870.5	3,598,941	80.7	371,130	951.2	3,970,071	1.6%	0.2%	1.7%
Alimony Paid	22.3	348,983	1.8	7,604	24.0	356,587	0.2%	0.0%	0.2%
Qualified Conservation Contribution	1.2	7,913	0.6	16,482	1.9	24,395	0.0%	0.0%	0.0%
Excess Exemptions and Deductions	25.1	<u>185,781</u>	376.7	<u>1,113,416</u>	401.8	<u>1,299,197</u>	0.1%	0.5%	0.6%
Taxable Income	2,618.5	207,586,425	714.5	5,240,400	3,333.0	212,826,825	91.3%	2.3%	93.6%
Property Tax Deduction	1,401.4	<u>7,412,735</u>	4.7	<u>31,402</u>	1,406.2	<u>7,444,136</u>	3.3%	0.0%	3.3%
<b>New Jersey Taxable Income</b>	2,618.5	200,173,691	711.1	5,214,868	3,329.7	205,388,559	88.1%	2.3%	90.4%
Tax Before Credits	2,618.5	7,027,880	694.2	88,269	3,312.8	7,116,149	3.1%	0.0%	3.1%
Other Credits	356.3	1,353,833	16.9	29,290	373.2	1,383,123	0.6%	0.0%	0.6%
Net Variance	2,618.5	2	694.2	(1)	3,312.8	0	0.0%	0.0%	0.0%
Property Tax Credit	170,439.8	33,840	3,676.4	567	174,116.2	34,407	0.0%	0.0%	0.0%
Earned Income Credit	725,738.6	<u>30</u>	(5,960.4)	<u>113,897</u>	719,778.1	<u>113,926</u>	0.0%	0.1%	0.1%
<b>Net Charged Tax</b>	2,550.7	5,642,782	0.0	0	2,550.7	5,642,782	2.5%	0.0%	2.5%

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

NJ Taxable Income	Number of Returns 000s	Gross Income \$000s	Net Charged Tax \$000s	Percent Distribution			Effective Tax Rate
				Number of Returns	Gross Income	Net Charged Tax	
at most 3,750	12.6	\$219,980	\$276	0.5%	0.1%	0.0%	0.1%
3,750+ < 7,500	22.4	390,030	1,531	0.9%	0.2%	0.0%	0.4%
7,500+ < 10,000	48.1	692,661	5,247	1.8%	0.3%	0.1%	0.8%
10,000 < 20,000	345.8	6,868,406	65,512	13.2%	3.1%	1.2%	1.0%
20,000 < 30,000	379.0	11,223,525	124,320	14.5%	5.1%	2.2%	1.1%
30,000 < 35,000	170.7	6,413,418	77,138	6.5%	2.9%	1.4%	1.2%
35,000 < 40,000	161.5	6,911,771	89,291	6.2%	3.2%	1.6%	1.3%
40,000 < 50,000	263.0	13,360,510	196,990	10.0%	6.1%	3.5%	1.5%
50,000 < 60,000	204.3	12,631,852	206,667	7.8%	5.8%	3.7%	1.6%
60,000 < 70,000	170.7	12,396,109	214,532	6.5%	5.7%	3.8%	1.7%
70,000 < 75,000	76.2	6,152,823	110,010	2.9%	2.8%	1.9%	1.8%
75,000 < 80,000	69.4	5,970,386	110,383	2.7%	2.7%	2.0%	1.8%
80,000 < 90,000	118.9	11,146,230	222,641	4.5%	5.1%	3.9%	2.0%
90,000 < 100,000	94.8	9,881,274	218,090	3.6%	4.5%	3.9%	2.2%
100,000 < 150,000	258.3	33,864,647	881,156	9.9%	15.5%	15.6%	2.6%
150,000 < 200,000	94.9	17,381,949	541,042	3.6%	7.9%	9.6%	3.1%
200,000 < 250,000	42.5	9,977,171	345,929	1.6%	4.6%	6.1%	3.5%
250,000 < 500,000	58.3	20,395,746	785,735	2.2%	9.3%	13.9%	3.9%
500,000 < 1,000,000	18.2	12,628,891	530,491	0.7%	5.8%	9.4%	4.2%
1,000,000 < 3,000,000	7.4	11,729,287	510,724	0.3%	5.4%	9.1%	4.4%
at least 3,000,000	1.3	8,853,656	405,076	0.1%	4.0%	7.2%	4.6%
<b>Totals</b>	<b>2,618.5</b>	<b>219,090,323</b>	<b>5,642,782</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>2.6%</b>



**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**Table C. Summary by Return Type**

Item	Full-year Resident	Part-year Resident	Non- Resident	Fiduciary	All Returns
Returns	3,580	84	279	64	4,007
<b>Gross Income: (\$000s)</b>					
Employee Compensation	178,693,200	3,051,743			181,744,943
Interest	3,421,203	34,444		407,741	3,863,387
Dividends	3,595,598	32,379		651,916	4,279,893
Other	41,585,883	472,997		4,541,405	46,600,285
<b>Total Income (\$000s)</b>	<b>\$227,295,883</b>	<b>\$3,591,563</b>	<b>\$78,036,405</b>	<b>\$5,601,061</b>	<b>\$314,524,913</b>
Other Retirement Exclusion	1,203,272	9,729	34,800		1,247,802
Excess Retirement Exclusion	275,642	2,322	2,776		280,740
Fiduciary Commissions				2,135,851	2,135,851
Gross Income	226,368,253	3,584,157	78,004,380	3,509,596	311,466,386
<b>Exemptions: (\$000s)</b>	<b>\$9,772,405</b>	<b>\$100,036</b>	<b>\$768,846</b>	<b>\$61,165</b>	<b>\$10,702,451</b>
Regular	5,040,314	59,948	413,563	61,165	5,574,990
Aged	667,538	3,917	30,636		702,091
Blind or Disabled	78,573	531	1,459		80,563
Dependent Children	3,525,180	32,474	296,364		3,854,019
Other Dependents	266,888	2,210	18,913		288,010
Dependent College Student	193,912	956	7,911		202,779
<b>Deductions: (\$000s)</b>	<b>\$4,351,053</b>	<b>\$40,508</b>	<b>\$394,334</b>	<b>\$21,845</b>	<b>\$4,807,740</b>
Unreimbursed Medical Expenses	3,970,071	35,117	285,527		4,290,715
Alimony Paid	356,587	5,305	34,531		396,423
Qualified Conservation Contribution	24,395	85	3,613		28,092
Excess Exemptions and Deductions	1,299,197	18,701	65,891	48,678	1,432,467
Taxable Income	212,826,825	3,453,149	76,863,760	3,462,195	296,605,929
Property Tax Deduction	7,444,136	55,767			7,499,904
<b>New Jersey Taxable Income (\$000s)</b>	<b>\$205,388,559</b>	<b>\$3,397,465</b>	<b>\$76,863,760</b>	<b>\$3,462,195</b>	<b>\$289,111,978</b>
Tax Before Credits	7,116,149	108,493	588,442	106,961	7,920,045
Other Credits	1,383,123	28,032		2,889	1,414,043
Net Variance	0	0	(0)	0	1
Property Tax Credit	34,407	412			34,819
Earned Income Credit	113,926	796			114,723
<b>Net Charged Tax (\$000s)</b>	<b>\$5,642,782</b>	<b>\$78,269</b>	<b>\$586,096</b>	<b>\$106,619</b>	<b>\$6,413,766</b>

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Withholdings	4,691,245	86,284	389,212		5,166,740
Estimated Payments and Credits	1,179,635	10,946	189,556	43,027	1,423,164
Cash Payments to Date	768,529	11,428	135,469	74,974	990,400
Refunds	34,172	489	119,492	7,926	162,080
Credits Approved	746,969	1,072	57,499	10,414	815,954
Refunds and Credits	781,141	1,561	176,991	18,340	978,034
Net Collections	5,858,267	107,097	537,246	99,661	6,602,270

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**Table E Full Year Resident Gross Income Tax Summary 1999 - 2003**  
Current Dollars (\$000,000s)

Item	1999	2000	2001	2002	2003	% change '02-'03
<b>Gross Income</b>	<b>216,088.4</b>	<b>236,855.5</b>	<b>226,322.1</b>	<b>220,139.5</b>	<b>226,368.3</b>	<b>2.8%</b>
Employee Compensation	159,419.9	171,114.2	175,071.4	174,455.0	178,693.2	2.4%
Interest	4,788.6	5,492.1	5,504.8	4,076.9	3,421.2	-16.1%
Dividends	4,941.2	5,438.2	4,189.7	3,976.2	3,595.6	-9.6%
Other Income	47,583.8	55,650.9	42,488.9	38,578.7	41,585.9	7.8%
S-Corporation Income	6,520.4	7,467.9	7,008.5	6,078.9	6,137.1	1.0%
Net Profits	7,392.0	8,099.7	8,195.8	8,369.4	8,824.6	5.4%
Net Capital Gains	14,424.9	18,660.9	7,516.1	5,651.9	7,244.3	28.2%
Pensions and Annuities	8,181.8	8,340.2	7,733.2	7,468.9	7,438.1	-0.4%
Partnership Shares	7,376.7	9,032.8	8,117.7	7,236.4	8,254.1	14.1%
Misc. Income	3,688.1	4,049.4	2,143.0	1,973.5	3,687.5	86.8%
Net Other Retirement Income Exclusion	645.2	839.9	1,158.3	1,184.4	927.6	-21.7%
Exemptions	9,519.2	9,380.0	9,480.6	9,698.7	9,772.4	0.8%
Regular	5,010.3	4,919.1	4,949.2	5,025.6	5,040.3	0.3%
Aged	718.9	721.9	703.5	693.9	667.5	-3.8%
Blind or Disabled	78.2	80.1	77.5	78.5	78.6	0.1%
Dependent Children	3,285.4	3,248.6	3,332.4	3,449.6	3,525.2	2.2%
Other Dependents	247.3	235.9	244.2	268.2	266.9	-0.5%
Dependent College Student	179.1	174.6	173.8	182.8	193.9	6.1%
Deductions	3,200.1	3,505.7	3,879.3	4,001.6	4,351.1	8.7%
Unreimbursed Medical Expenses	2,911.9	3,201.8	3,324.5	3,639.5	3,970.1	9.1%
Alimony, Separate Maintenance Payments	288.2	303.9	347.5	340.7	356.6	4.7%
Qualified Conservation Contribution		86.8	207.2	21.4	24.4	13.9%
Excess Exemptions and Deductions	380.1	474.6	1,350.6	1,288.7	1,299.2	0.8%
Taxable Income	203,749.3	224,357.7	213,540.0	207,021.7	212,826.8	2.8%
Property Tax Deductions	5,873.5	6,182.1	6,450.0	6,891.1	7,444.1	8.0%
<b>New Jersey Taxable Income</b>	<b>197,875.9</b>	<b>218,175.6</b>	<b>207,093.4</b>	<b>200,135.2</b>	<b>205,388.6</b>	<b>2.6%</b>
Tax before Credits	6,854.3	8,074.4	7,341.2	6,864.0	7,116.1	3.7%
Other Credit	1,205.6	1,512.5	1,541.5	1,363.9	1,383.1	1.4%
Property Tax Credit	43.6	38.8	35.3	35.0	34.4	-1.6%
Earned Income Credit		44.5	72.8	97.4	113.9	17.0%
<b>Net Charged Tax</b>	<b>5,605.1</b>	<b>6,478.5</b>	<b>5,691.5</b>	<b>5,367.7</b>	<b>5,642.8</b>	<b>5.1%</b>
Taxes Withheld	3,984.0	4,455.2	4,460.2	4,511.6	4,691.2	4.0%
Refunds Issued	624.4	758.4	920.9	959.5	982.1	2.4%
Credits Approved	195.8	247.6	284.1	159.5	174.1	9.2%

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
<b>All Returns</b>	226,368,253	178,693,200	3,421,203	3,595,598	41,585,883	1,203,272	275,642
Taxable Returns	219,090,323	173,265,082	2,830,468	3,182,147	40,066,478	253,851	0
Non-taxable returns	7,277,930	5,428,118	590,734	413,452	1,519,405	949,421	275,642
<b>Seniors</b>	19,355,544	7,118,139	1,718,156	1,811,453	9,574,440	1,125,387	258,744
Taxable Returns	18,117,670	6,751,599	1,215,080	1,468,357	8,914,312	231,677	0
Non-taxable returns	1,237,874	366,540	503,076	343,096	660,128	893,710	258,744
<b>Non-seniors</b>	207,012,709	171,575,061	1,703,047	1,784,146	32,011,443	77,885	16,898
Taxable Returns	200,972,653	166,513,482	1,615,389	1,713,790	31,152,166	22,174	0
Non-taxable returns	6,040,056	5,061,578	87,658	70,355	859,277	55,711	16,898
<b>All Returns</b>	226,564,069	179,284,637	3,442,818	3,650,708	41,251,516	1,449,925	384,315
Taxable Returns	219,090,323	173,265,082	2,830,468	3,182,147	40,066,478	253,851	0
Non-taxable returns	7,473,746	6,019,556	612,350	468,561	1,185,038	1,196,074	384,315
<b>Single</b>	45,909,662	37,165,496	1,071,968	1,062,926	7,148,448	723,764	184,589
Taxable Returns	43,507,292	35,292,894	781,535	838,963	6,740,635	146,735	0
Non-taxable returns	2,402,370	1,872,602	290,433	223,964	407,812	577,030	184,589
<b>Married, Joint</b>	158,310,744	122,749,401	2,188,003	2,431,379	31,433,240	675,868	184,589
Taxable Returns	155,908,374	120,876,799	1,897,569	2,207,416	31,025,428	98,838	0
Non-taxable returns	2,402,370	1,872,602	290,433	223,964	407,812	577,030	184,589
<b>Married, Separate</b>	3,045,059	2,328,280	50,254	50,332	622,209	9,967	3,951
Taxable Returns	2,979,139	2,279,106	47,029	47,774	607,596	2,366	0
Non-taxable returns	65,919	49,174	3,225	2,557	14,613	7,601	3,951
<b>Head-of-Household</b>	19,062,670	16,880,713	118,446	97,825	1,993,753	38,746	10,679
Taxable Returns	16,474,971	14,663,816	92,700	80,772	1,643,303	5,619	0
Non-taxable returns	2,587,699	2,216,897	25,746	17,053	350,450	33,127	10,679
<b>Qualifying Spouse</b>	235,934	160,747	14,147	8,245	53,866	1,580	508
Taxable Returns	220,547	152,467	11,635	7,222	49,516	293	0
Non-taxable returns	15,388	8,280	2,512	1,023	4,350	1,287	508

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
<b>All Returns</b>	3,579.8	3,052.2	1,975.3	1,164.7	1,261.5	163.3	55.8
Taxable Returns	2,618.5	2,421.6	1,582.5	929.6	991.9	24.2	0.0
Non-Taxable Returns	961.3	630.6	392.7	235.1	269.6	139.1	55.8
<b>Seniors</b>	493.6	182.8	427.4	298.2	299.2	153.2	52.3
Taxable Returns	237.9	131.4	212.4	160.7	176.9	21.9	0.0
Non-Taxable Returns	255.6	51.3	215.0	137.4	122.2	131.3	52.3
<b>Non-seniors</b>	3,086.3	2,869.4	1,547.9	866.5	962.3	10.1	3.4
Taxable Returns	2,380.6	2,290.1	1,370.2	768.8	814.9	2.3	0.0
Non-Taxable Returns	705.7	579.3	177.7	97.7	147.4	7.9	3.4
<b>All Returns</b>	3,910.2	3,302.0	2,066.4	1,228.9	1,282.1	202.2	77.0
Taxable Returns	2,618.5	2,421.6	1,582.5	929.6	991.9	24.2	0.0
Non-Taxable Returns	1,291.6	880.4	483.9	299.3	290.2	178.0	77.0
<b>Single</b>	1,492.8	1,211.1	701.3	403.2	389.9	100.6	36.9
Taxable Returns	965.4	869.1	478.0	260.4	271.0	14.9	0.0
Non-Taxable Returns	527.4	341.9	223.3	142.9	119.0	85.6	36.9
<b>Married, Joint</b>	1,790.8	1,520.0	1,183.5	751.1	751.5	94.0	36.9
Taxable Returns	1,263.4	1,178.0	960.2	608.3	632.5	8.3	0.0
Non-Taxable Returns	527.4	341.9	223.3	142.9	119.0	85.6	36.9
<b>Married, Separate</b>	57.2	48.3	26.3	13.4	17.9	1.5	0.6
Taxable Returns	48.1	43.6	23.0	11.7	14.8	0.3	0.0
Non-Taxable Returns	9.1	4.7	3.3	1.6	3.1	1.2	0.6
<b>Head-of-Household</b>	563.7	519.1	151.5	59.1	120.4	5.9	2.4
Taxable Returns	338.5	328.1	118.9	47.8	72.1	0.6	0.0
Non-Taxable Returns	225.2	191.0	32.6	11.3	48.4	5.3	2.4
<b>Qualifying Spouse</b>	5.6	3.6	3.8	2.1	2.3	0.2	0.1
Taxable Returns	3.2	2.7	2.4	1.4	1.5	0.0	0.0
Non-Taxable Returns	2.5	0.8	1.4	0.6	0.8	0.2	0.1

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
<b>All Returns</b>	8,824,644	7,244,347	7,438,145	8,254,099	6,137,138	1,377,429	100,442	328,409	1,881,231
Taxable Returns	8,212,009	7,121,037	6,942,987	8,210,231	6,107,542	1,272,685	85,540	306,408	1,808,039
Non-taxable returns	612,636	123,310	495,158	43,867	29,596	104,744	14,902	22,000	73,192
<b>Seniors</b>	759,706	2,149,447	3,497,751	1,146,903	841,862	503,815	32,184	26,363	616,408
Taxable Returns	713,420	2,064,820	3,111,401	1,138,802	838,633	426,661	23,080	18,573	578,923
Non-taxable returns	46,286	84,628	386,350	8,102	3,229	77,154	9,104	7,790	37,486
<b>Non-seniors</b>	8,064,938	5,094,900	3,940,394	7,107,196	5,295,276	873,614	68,257	302,046	1,264,823
Taxable Returns	7,498,589	5,056,217	3,831,585	7,071,430	5,268,909	846,024	62,459	287,835	1,229,116
Non-taxable returns	566,350	38,682	108,809	35,766	26,367	27,590	5,798	14,210	35,706
<b>All Returns</b>	8,696,103	7,247,522	7,254,536	8,236,491	6,124,657	1,360,248	98,547	338,294	1,895,118
Taxable Returns	8,212,009	7,121,037	6,942,987	8,210,231	6,107,542	1,272,685	85,540	306,408	1,808,039
Non-taxable returns	484,095	126,485	311,549	26,260	17,115	87,563	13,007	31,886	87,079
<b>Single</b>	1,308,052	1,368,792	1,903,069	803,828	758,650	255,777	29,509	131,160	589,610
Taxable Returns	1,195,017	1,308,946	1,779,282	793,344	751,392	216,400	24,176	121,097	550,982
Non-taxable returns	113,035	59,846	123,787	10,484	7,258	39,377	5,333	10,063	38,628
<b>Married, Joint</b>	6,650,361	5,525,052	4,803,317	7,126,095	5,052,607	1,027,000	56,675	14,004	1,178,129
Taxable Returns	6,537,326	5,465,205	4,679,530	7,115,611	5,045,349	987,623	51,342	3,941	1,139,501
Non-taxable returns	113,035	59,846	123,787	10,484	7,258	39,377	5,333	10,063	38,628
<b>Married, Separate</b>	130,423	120,075	94,586	105,494	103,899	24,575	1,348	3,457	38,352
Taxable Returns	124,120	118,949	90,828	104,565	103,606	23,566	1,208	3,187	37,566
Non-taxable returns	6,303	1,126	3,758	928	292	1,009	140	270	786
<b>Head-of-Household</b>	600,473	226,763	432,087	196,256	205,511	50,808	10,927	189,379	81,548
Taxable Returns	349,787	221,314	374,312	191,938	203,235	43,315	8,765	177,912	72,724
Non-taxable returns	250,686	5,448	57,775	4,319	2,276	7,492	2,162	11,467	8,824
<b>Qualifying Spouse</b>	6,794	6,840	21,477	4,818	3,990	2,088	88	293	7,479
Taxable Returns	5,759	6,622	19,035	4,773	3,959	1,782	50	271	7,266
Non-taxable returns	1,035	218	2,442	45	31	306	38	22	213

**Statistics of Income 2005: New Jersey Income Tax Returns for 2004**

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

	Net Business Profit	Net Capital Gain	Pension Annuity	Distributive Shares	S-Corp Income	Rental Income	Net Gambling	Alimony Received	Misc Income
<b>All Returns</b>	371.3	379.9	453.8	99.5	74.7	107.6	19.9	19.3	159.0
Taxable Returns	281.0	312.5	367.5	91.7	71.8	86.0	14.4	16.0	135.1
Non-taxable returns	90.3	67.4	86.3	7.8	2.9	21.6	5.6	3.2	24.0
<b>Seniors</b>	34.5	108.2	177.5	21.2	8.2	35.0	5.9	2.3	37.6
Taxable Returns	24.5	68.5	115.3	17.6	7.5	20.0	2.6	1.2	25.7
Non-taxable returns	10.1	39.7	62.2	3.6	0.7	15.0	3.3	1.1	11.9
<b>Non-seniors</b>	336.8	271.7	276.3	78.3	66.5	72.6	14.1	17.0	121.4
Taxable Returns	256.5	243.9	252.2	74.1	64.3	66.0	11.8	14.9	109.4
Non-taxable returns	80.3	27.7	24.1	4.2	2.2	6.6	2.3	2.2	12.1
<b>All Returns</b>	370.7	400.1	441.8	100.3	74.2	106.2	19.3	20.7	164.2
Taxable Returns	281.0	312.5	367.5	91.7	71.8	86.0	14.4	16.0	135.1
Non-taxable returns	89.7	87.6	74.3	8.7	2.4	20.2	5.0	4.7	29.1
<b>Single</b>	87.3	130.3	140.4	21.3	11.6	26.9	6.4	8.3	49.8
Taxable Returns	58.4	88.3	109.6	17.3	10.6	18.0	4.4	6.8	36.6
Non-taxable returns	28.9	42.0	30.9	4.0	1.0	9.0	2.0	1.5	13.2
<b>Married, Joint</b>	231.9	247.3	251.9	74.3	58.7	71.3	9.9	2.0	102.1
Taxable Returns	203.0	205.3	221.0	70.3	57.7	62.4	7.9	0.5	88.9
Non-taxable returns	28.9	42.0	30.9	4.0	1.0	9.0	2.0	1.5	13.2
<b>Married, Separate</b>	5.7	4.3	6.2	1.3	1.1	1.5	0.3	0.2	2.1
Taxable Returns	4.3	3.8	5.4	1.2	1.0	1.2	0.2	0.2	1.8
Non-taxable returns	1.4	0.5	0.9	0.1	0.1	0.3	0.1	0.0	0.2
<b>Head-of-Household</b>	45.5	17.6	42.0	3.3	2.8	6.3	2.7	10.1	9.9
Taxable Returns	15.1	14.6	30.7	2.8	2.5	4.3	1.8	8.5	7.4
Non-taxable returns	30.3	3.0	11.3	0.5	0.3	1.9	0.9	1.6	2.5
<b>Qualifying Spouse</b>	0.3	0.6	1.3	0.1	0.1	0.2	0.0	0.0	0.4
Taxable Returns	0.2	0.5	0.8	0.1	0.1	0.1	0.0	0.0	0.3
Non-taxable returns	0.1	0.1	0.4	0.0	0.0	0.1	0.0	0.0	0.1

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

**All Full-year Resident Taxpayers**

Income Source	Number of Returns (000's)	Amount (\$000s)	Percent Total Income
Employee Compensation	3,052.2	178,693,200	78.6%
Interest	1,975.3	3,421,203	1.5%
Dividends	1,164.7	3,595,598	1.6%
Other Income	1,261.5	41,585,883	18.3%
<b>Total Income</b>	<b>3,549.3</b>	<b>227,295,883</b>	<b>100.0%</b>
Less Retirement Exclusion	163.3	1,203,272	0.5%
<b>Gross Income</b>	<b>3,579.8</b>	<b>226,368,253</b>	<b>99.6%</b>
<b>Other Income</b>			
S-Corporation Income	74.7	6,137,138	2.7%
Net Business Profits	371.3	8,824,644	3.9%
Net Capital Gains	379.9	7,244,347	3.2%
Pensions and Annuities	453.8	7,438,145	3.3%
Partnership Income	99.5	8,254,099	3.6%
Rental Income	107.6	1,377,429	0.6%
Net Gambling Income	19.9	100,442	0.0%
Alimony Received	19.3	328,409	0.1%
Other	159.0	1,881,231	0.8%
<b>Total Other Income</b>	<b>1,261.5</b>	<b>41,585,883</b>	<b>18.3%</b>

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

Income Source	Number of Returns (000's)	Amount (\$000s)	Percent Total Income
Employee Compensation	182.8	7,118,139	35.2%
Interest	427.4	1,718,156	8.5%
Dividends	298.2	1,811,453	9.0%
Other Income	299.2	9,574,440	47.3%
<b>Total Income</b>	<b>481.0</b>	<b>20,222,187</b>	<b>100.0%</b>
Less Retirement Exclusion	153.2	1,125,387	5.6%
<b>Gross Income</b>	<b>493.6</b>	<b>19,355,544</b>	<b>95.7%</b>
<b>Other Income</b>			
S-Corporation Income	34.5	759,706	3.8%
Net Business Profits	108.2	2,149,447	10.6%
Net Capital Gains	177.5	3,497,751	17.3%
Pensions and Annuities	21.2	1,146,903	5.7%
Partnership Income	35.0	503,815	2.5%
Rental Income	5.9	32,184	0.2%
Net Gambling Income	2.3	26,363	0.1%
Alimony Received	37.6	616,408	3.0%
Other			
<b>Total Other Income</b>	<b>299.2</b>	<b>9,574,440</b>	<b>47.3%</b>



**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

**All Full-year Resident Returns**

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
Under \$10,000	722.9	\$2,866,757	20%	1%	\$3,966
10,000 - 20,000	463.7	6,870,956	13%	3%	14,818
20,000 - 35,000	569.3	15,496,183	16%	7%	27,218
35,000 - 50,000	446.9	18,813,593	12%	8%	42,101
50,000 - 75,000	482.5	29,703,417	13%	13%	61,558
75,000 - 100,000	321.6	27,841,303	9%	12%	86,574
100,000 - 200,000	428.5	57,616,605	12%	25%	134,451
200,000 - 250,000	50.2	11,155,104	1%	5%	222,067
at least 250,000	94.2	56,004,335	3%	25%	594,526
<b>Total</b>	<b>3579.8</b>	<b>226,368,253</b>	<b>100%</b>	<b>100%</b>	<b>63,234</b>

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

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
Under \$10,000	209.1	\$504,796	42%	3%	\$2,414
10,000 - 20,000	78.2	1,145,708	16%	6%	14,660
20,000 - 35,000	72.5	1,944,466	15%	10%	26,806
35,000 - 50,000	42.8	1,793,445	9%	9%	41,866
50,000 - 75,000	37.0	2,250,366	7%	12%	60,814
75,000 - 100,000	18.8	1,616,008	4%	8%	86,183
100,000 - 200,000	22.8	3,102,099	5%	16%	135,843
200,000 - 250,000	3.5	780,902	1%	4%	222,987
at least 250,000	8.9	6,217,754	2%	32%	702,333
<b>Total</b>	<b>493.6</b>	<b>\$19,355,544</b>	<b>100%</b>	<b>100%</b>	<b>\$39,214</b>

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
Under \$10,000	2,068,952	443,329	300,549	664,537	3,477,368	886,253
10,000 - 20,000	5,253,885	256,459	201,525	1,266,168	6,978,036	107,080
20,000 - 35,000	12,939,426	320,440	266,917	2,046,094	15,572,877	76,695
35,000 - 50,000	16,316,803	267,607	234,354	2,033,197	18,851,961	38,368
50,000 - 75,000	25,936,939	350,245	317,937	3,132,596	29,737,717	34,300
75,000 - 100,000	24,645,797	265,549	255,998	2,691,624	27,858,969	17,666
100,000 - 200,000	49,510,997	544,924	608,042	6,978,064	57,642,027	25,423
200,000 - 250,000	8,693,064	130,754	165,855	2,170,340	11,160,014	4,910
at least 250,000	33,327,337	841,895	1,244,420	20,603,261	56,016,913	12,578
<b>Total</b>	<b>178,693,200</b>	<b>3,421,203</b>	<b>3,595,598</b>	<b>41,585,883</b>	<b>227,295,883</b>	<b>1,203,272</b>

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

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
Under \$10,000	441.5	312.6	193.4	187.1	692.3	132.8
10,000 - 20,000	379.1	155.5	82.3	140.3	463.7	11.5
20,000 - 35,000	506.1	221.9	106.1	156.3	569.3	7.5
35,000 - 50,000	415.0	229.8	108.6	134.8	446.9	3.6
50,000 - 75,000	457.0	312.5	161.4	178.4	482.5	3.0
75,000 - 100,000	309.6	243.6	139.8	135.2	321.6	1.5
100,000 - 250,000	412.1	364.9	254.0	221.0	428.5	2.0
200,000 - 250,000	47.1	45.8	38.5	33.6	50.2	0.4
at least 250,000	84.6	88.7	80.8	74.6	94.2	0.9
<b>Total</b>	<b>3,052.2</b>	<b>1,975.3</b>	<b>1,164.7</b>	<b>1,261.5</b>	<b>3,549.3</b>	<b>163.3</b>

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**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
Under \$10,000	4,452	241,391	77,870	192,573	11,139	70,583	9,213	11,122	46,194
10,000 - 20,000	17,101	514,154	74,411	502,917	30,170	46,671	7,689	21,128	51,928
20,000 - 35,000	47,860	627,720	126,840	964,480	66,478	75,563	10,815	44,786	81,553
35,000 - 50,000	68,287	543,706	150,836	960,844	86,762	77,309	9,426	55,818	80,210
50,000 - 75,000	149,820	871,265	281,684	1,322,981	169,088	124,775	12,038	73,656	127,290
75,000 - 100,000	175,943	781,526	312,509	948,568	191,555	112,712	7,886	44,049	116,876
100,000 - 200,000	640,719	2,057,174	1,143,813	1,642,042	831,126	276,756	17,165	57,492	311,776
200,000 - 250,000	251,796	615,775	428,796	263,866	413,851	86,528	4,968	6,086	98,673
at least 250,000	4,781,160	2,571,935	4,647,589	639,874	6,453,930	506,532	21,241	14,272	966,730
<b>Total</b>	<b>6,137,138</b>	<b>8,824,644</b>	<b>7,244,347</b>	<b>7,438,145</b>	<b>8,254,099</b>	<b>1,377,429</b>	<b>100,442</b>	<b>328,409</b>	<b>1,881,231</b>

**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
Under \$10,000	1.5	54.6	54.7	53.1	5.3	16.0	3.9	1.9	18.0
10,000 - 20,000	2.4	52.4	26.1	57.8	4.8	8.6	2.6	2.5	11.7
20,000 - 35,000	4.7	46.5	33.2	72.4	6.8	11.2	3.3	4.2	15.5
35,000 - 50,000	5.1	36.9	32.5	59.3	6.5	10.4	2.7	4.2	15.4
50,000 - 75,000	9.2	51.1	48.7	71.7	10.4	14.5	3.0	3.7	22.5
75,000 - 100,000	8.7	38.7	42.3	49.3	9.3	11.5	1.7	1.5	18.9
100,000 - 200,000	20.6	62.4	87.0	68.1	23.4	20.6	2.1	1.1	34.3
200,000 - 250,000	4.9	9.6	16.1	7.9	6.6	4.1	0.2	0.1	5.9
at least 250,000	17.6	19.2	39.2	14.3	26.4	10.7	0.4	0.1	16.9
<b>Total</b>	<b>74.7</b>	<b>371.3</b>	<b>379.9</b>	<b>453.8</b>	<b>99.5</b>	<b>107.6</b>	<b>19.9</b>	<b>19.3</b>	<b>159.0</b>

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

**Married Filing Jointly**

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	103.0	353,120	7.1%	0.2%	3,428
10,000 - 20,000	87.2	1,314,868	6.0%	0.8%	15,071
20,000 - 35,000	135.5	3,730,449	9.3%	2.4%	27,532
35,000 - 50,000	143.5	6,110,983	9.8%	3.9%	42,597
50,000 - 75,000	256.2	16,024,552	17.5%	10.1%	62,553
75,000 - 100,000	234.1	20,369,669	16.0%	12.9%	87,004
100,000 - 200,000	371.5	50,237,402	25.4%	31.8%	135,229
200,000 - 250,000	45.2	10,029,075	3.1%	6.3%	222,079
at least 250,000	84.3	49,944,809	5.8%	31.6%	592,514
<b>Total</b>	<b>1,460.5</b>	<b>158,114,928</b>	<b>100.0%</b>	<b>100.0%</b>	<b>108,263</b>

**Married Filing Separately**

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	8.4	34,572	14.7%	1.1%	4,122
10,000 - 20,000	7.3	109,415	12.7%	3.6%	15,083
20,000 - 35,000	12.2	335,266	21.3%	11.0%	27,587
35,000 - 50,000	10.9	459,731	19.1%	15.1%	42,031
50,000 - 75,000	9.6	586,667	16.8%	19.3%	61,028
75,000 - 100,000	4.5	388,742	8.0%	12.8%	85,456
100,000 - 200,000	3.1	409,238	5.5%	13.4%	130,248
200,000 - 250,000	0.3	72,115	0.6%	2.4%	222,577
at least 250,000	0.8	649,313	1.4%	21.3%	797,682
<b>Total</b>	<b>57.2</b>	<b>3,045,059</b>	<b>100.0%</b>	<b>100.0%</b>	<b>53,260</b>

**Single**

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	515	1,946,883	34.5%	4.2%	3,780
10,000 - 20,000	241	3,542,067	16.2%	7.7%	14,689
20,000 - 35,000	271	7,376,009	18.2%	16.1%	27,192
35,000 - 50,000	203	8,510,287	13.6%	18.5%	41,893
50,000 - 75,000	152	9,187,366	10.2%	20.0%	60,420
75,000 - 100,000	59	5,069,821	4.0%	11.0%	85,502
100,000 - 200,000	40	5,203,975	2.7%	11.3%	129,759
200,000 - 250,000	4	825,133	0.2%	1.8%	221,929
at least 250,000	7	4,248,121	0.5%	9.3%	598,411
<b>Total</b>	<b>1,493</b>	<b>45,909,662</b>	<b>100.0%</b>	<b>100.0%</b>	<b>30,753</b>

**Head of Household**

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	95	527,663	16.8%	2.8%	5,578
10,000 - 20,000	127	1,895,254	22.6%	9.9%	14,873
20,000 - 35,000	150	4,032,221	26.5%	21.2%	26,949
35,000 - 50,000	89	3,701,067	15.7%	19.4%	41,780
50,000 - 75,000	64	3,857,903	11.3%	20.2%	60,364
75,000 - 100,000	23	1,981,384	4.1%	10.4%	85,221
100,000 - 200,000	13	1,716,956	2.4%	9.0%	127,988
200,000 - 250,000	1	220,500	0.2%	1.2%	221,831
at least 250,000	2	1,129,723	0.3%	5.9%	589,318
Total	564	19,062,670	100.0%	100.0%	33,816

**Qualifying Spouse**

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	2	4,519	32.3%	1.9%	2,479
10,000 - 20,000	1	9,352	11.2%	4.0%	14,775
20,000 - 35,000	1	22,238	14.4%	9.4%	27,319
35,000 - 50,000	1	31,524	13.2%	13.4%	42,429
50,000 - 75,000	1	46,930	13.7%	19.9%	60,869
75,000 - 100,000	0	31,687	6.6%	13.4%	84,952
100,000 - 200,000	0	49,033	6.6%	20.8%	132,164
200,000 - 250,000	0	8,281	0.7%	3.5%	223,806
at least 250,000	0	32,370	1.4%	13.7%	420,386
Total	6	235,934	100.0%	100.0%	41,817

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Gross Income	Employee Compensation	Interest	Dividends	Other Income	Retirement Exclusion	Excess Retirement Exclusion
<b>All Returns</b>	226,368,253	178,693,200	3,421,203	3,595,598	41,585,883	1,203,272	275,642
<b>Taxable Returns</b>	219,090,323	173,265,082	2,830,468	3,182,147	40,066,478	253,851	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,589,942	2,886,144	124,527	105,271	524,540	50,541	0
20,000 < 30,000	9,695,740	8,025,996	212,429	173,987	1,336,431	53,103	0
30,000 < 35,000	5,639,190	4,799,125	98,841	82,566	677,379	18,722	0
35,000 < 40,000	6,045,404	5,207,419	94,380	80,309	677,943	14,646	0
40,000 < 50,000	12,560,954	10,916,316	171,030	151,760	1,344,753	22,905	0
50,000 < 60,000	11,918,292	10,339,395	155,330	138,526	1,302,334	17,293	0
60,000 < 70,000	11,713,038	10,232,926	133,448	121,525	1,236,951	11,812	0
70,000 < 75,000	5,826,557	5,130,615	60,048	56,260	584,393	4,759	0
75,000 < 80,000	5,852,347	5,168,044	58,748	55,057	575,023	4,524	0
80,000 < 90,000	11,316,106	10,022,161	108,526	104,201	1,088,336	7,117	0
90,000 < 100,000	10,531,327	9,322,542	97,387	96,018	1,021,233	5,852	0
100,000 < 150,000	37,620,404	32,834,524	344,961	367,662	4,090,220	16,964	0
150,000 < 200,000	19,778,897	16,471,582	199,187	239,518	2,876,883	8,273	0
200,000 < 250,000	11,126,801	8,668,510	130,567	165,643	2,166,917	4,835	0
250,000 < 500,000	21,957,748	15,251,988	290,582	415,605	6,008,298	8,724	0
500,000 < 1,000,000	13,060,217	7,811,103	216,027	295,170	4,740,680	2,764	0
1,000,000 < 3,000,000	11,958,246	6,177,396	199,884	299,129	5,282,783	946	0
at least 3,000,000	8,899,114	3,999,297	134,566	233,940	4,531,381	71	0
<b>Non-Taxable Returns</b>	7,277,930	5,428,118	590,734	413,452	1,519,405	949,421	275,642
at most 3,750	442,489	314,137	271,686	173,912	167,093	759,982	275,642
3,750+ < 7,500	1,231,430	900,029	103,166	75,128	236,307	83,200	0
7,500+ < 10,000	1,192,838	854,786	68,478	51,509	261,137	43,070	0
10,000 < 20,000	3,281,014	2,367,740	131,932	96,253	741,628	56,539	0
20,000 < 35,000	161,253	114,306	9,170	10,364	32,284	4,870	0
35,000 < 50,000	207,235	193,068	2,197	2,285	10,502	817	0
50,000 < 75,000	245,531	234,003	1,419	1,626	8,918	436	0
75,000 < 100,000	141,523	133,051	888	723	7,033	172	0
100,000 < 200,000	217,304	204,891	776	862	10,961	186	0
200,000 < 250,000	28,302	24,554	188	212	3,423	75	0
at least 250,000	129,010	87,553	835	577	40,119	73	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**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>	3,580	3,052	1,975	1,165	1,261	163	56
<b>Taxable Returns</b>	2,619	2,422	1,583	930	992	24	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	244	207	83	45	62	6	0
20,000 < 30,000	390	344	145	69	106	5	0
30,000 < 35,000	174	158	74	35	48	2	0
35,000 < 40,000	161	149	77	36	47	1	0
40,000 < 50,000	281	262	152	72	88	2	0
50,000 < 60,000	217	205	134	67	77	2	0
60,000 < 70,000	181	172	121	63	69	1	0
70,000 < 75,000	80	77	57	30	32	0	0
75,000 < 80,000	76	72	55	30	30	0	0
80,000 < 90,000	133	128	100	57	56	1	0
90,000 < 100,000	111	107	87	52	49	1	0
100,000 < 150,000	311	300	261	174	153	1	0
150,000 < 200,000	116	110	103	80	68	1	0
200,000 < 250,000	50	47	46	38	34	0	0
250,000 < 500,000	66	60	61	55	50	1	0
500,000 < 1,000,000	19	17	19	17	17	0	0
1,000,000 < 3,000,000	8	7	8	7	7	0	0
at least 3,000,000	1	1	1	1	1	0	0
<b>Non-Taxable Returns</b>	961	631	393	235	270	139	56
at most 3,750	365	163	192	124	83	118	56
3,750+ < 7,500	221	172	76	44	60	10	0
7,500+ < 10,000	137	107	44	25	44	5	0
10,000 < 20,000	220	173	72	38	78	6	0
20,000 < 35,000	6	4	3	2	2	0	0
35,000 < 50,000	5	5	2	1	1	0	0
50,000 < 75,000	4	4	2	1	1	0	0
75,000 < 100,000	2	2	1	0	0	0	0
100,000 < 200,000	2	2	1	1	0	0	0
200,000 < 250,000	0	0	0	0	0	0	0
at least 250,000	0	0	0	0	0	0	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	19,355,544	7,118,139	1,718,156	1,811,453	9,574,440	1,125,387	258,744
<b>Taxable Returns</b>	18,117,670	6,751,599	1,215,080	1,468,357	8,914,312	231,677	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	495,556	152,080	91,397	78,174	221,427	47,522	0
20,000 < 30,000	1,265,869	459,316	154,791	132,297	568,174	48,710	0
30,000 < 35,000	638,892	256,190	66,282	59,663	273,720	16,962	0
35,000 < 40,000	620,426	256,257	59,961	56,205	261,469	13,467	0
40,000 < 50,000	1,159,218	500,709	98,033	99,200	482,085	20,809	0
50,000 < 60,000	1,006,257	443,036	80,313	83,033	415,540	15,665	0
60,000 < 70,000	856,650	381,849	62,607	68,652	354,139	10,598	0
70,000 < 75,000	376,373	174,907	25,691	29,146	150,919	4,290	0
75,000 < 80,000	368,735	174,033	24,139	27,413	147,261	4,111	0
80,000 < 90,000	659,941	313,619	42,187	49,342	261,059	6,265	0
90,000 < 100,000	579,872	279,977	35,559	42,728	226,697	5,089	0
100,000 < 150,000	1,955,168	870,392	111,200	147,735	840,964	15,124	0
150,000 < 200,000	1,141,283	458,862	61,402	85,678	542,980	7,638	0
200,000 < 250,000	779,379	279,856	41,393	61,471	400,997	4,337	0
250,000 < 500,000	1,909,893	576,568	98,687	148,820	1,093,712	7,894	0
500,000 < 1,000,000	1,423,098	388,163	67,649	104,987	864,707	2,408	0
1,000,000 < 3,000,000	1,463,235	331,641	60,915	102,521	968,886	728	0
at least 3,000,000	1,417,825	454,143	32,874	91,293	839,575	61	0
<b>Non-Taxable Returns</b>	1,237,874	366,540	503,076	343,096	660,128	893,710	258,744
at most 3,750	70,317	13,790	243,782	149,120	120,842	715,961	258,744
3,750+ < 7,500	219,191	53,670	81,978	57,576	104,361	78,394	0
7,500+ < 10,000	215,289	62,840	55,071	40,798	97,077	40,498	0
10,000 < 20,000	650,152	213,119	111,102	82,676	296,128	52,873	0
20,000 < 35,000	39,705	6,692	7,405	8,583	21,444	4,420	0
35,000 < 50,000	13,801	4,558	1,739	1,997	6,237	730	0
50,000 < 75,000	11,086	4,510	1,018	1,330	4,616	388	0
75,000 < 100,000	7,459	3,293	417	464	3,439	152	0
100,000 < 200,000	5,648	2,711	236	379	2,490	167	0
200,000 < 250,000	1,523	156	94	95	1,232	55	0
at least 250,000	3,703	1,202	234	77	2,263	73	0





Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	207,012,709	171,575,061	1,703,047	1,784,146	32,011,443	77,885	16,898
<b>Taxable Returns</b>	200,972,653	166,513,482	1,615,389	1,713,790	31,152,166	22,174	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,094,387	2,734,065	33,130	27,098	303,113	3,019	0
20,000 < 30,000	8,429,871	7,566,679	57,637	41,690	768,257	4,393	0
30,000 < 35,000	5,000,298	4,542,935	32,559	22,903	403,660	1,759	0
35,000 < 40,000	5,424,978	4,951,161	34,419	24,104	416,474	1,179	0
40,000 < 50,000	11,401,735	10,415,607	72,997	52,561	862,667	2,096	0
50,000 < 60,000	10,912,034	9,896,359	75,017	55,493	886,794	1,629	0
60,000 < 70,000	10,856,388	9,851,077	70,841	52,873	882,811	1,214	0
70,000 < 75,000	5,450,184	4,955,708	34,356	27,114	433,474	468	0
75,000 < 80,000	5,483,612	4,994,011	34,609	27,644	427,762	414	0
80,000 < 90,000	10,656,165	9,708,541	66,339	54,859	827,278	852	0
90,000 < 100,000	9,951,454	9,042,564	61,828	53,290	794,535	763	0
100,000 < 150,000	35,665,236	31,964,131	233,761	219,928	3,249,256	1,840	0
150,000 < 200,000	18,637,614	16,012,720	137,785	153,840	2,333,903	635	0
200,000 < 250,000	10,347,422	8,388,655	89,174	104,172	1,765,920	498	0
250,000 < 500,000	20,047,855	14,675,419	191,895	266,784	4,914,586	830	0
500,000 < 1,000,000	11,637,119	7,422,941	148,378	190,183	3,875,973	356	0
1,000,000 < 3,000,000	10,495,012	5,845,755	138,969	196,608	4,313,897	218	0
at least 3,000,000	7,481,289	3,545,154	101,692	142,647	3,691,806	10	0
<b>Non-taxable Returns</b>	6,040,056	5,061,578	87,658	70,355	859,277	55,711	16,898
at most 3,750	372,172	300,347	27,904	24,792	46,251	44,021	16,898
3,750+ < 7,500	1,012,240	846,360	21,187	17,553	131,946	4,806	0
7,500+ < 10,000	977,550	791,945	13,407	10,711	164,060	2,573	0
10,000 < 20,000	2,630,862	2,154,622	20,830	13,577	445,499	3,666	0
20,000 < 35,000	121,548	107,614	1,764	1,780	10,840	450	0
35,000 < 50,000	193,434	188,510	458	287	4,265	87	0
50,000 < 75,000	234,445	229,494	401	296	4,303	49	0
75,000 < 100,000	134,064	129,758	472	259	3,594	20	0
100,000 < 200,000	211,656	202,180	540	482	8,472	19	0
200,000 < 250,000	26,779	24,398	93	117	2,191	20	0
at least 250,000	125,307	86,350	601	500	37,856	0	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**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>	3,086.3	2,869.4	1,547.9	866.5	962.3	10.1	3.4
<b>Taxable Returns</b>	2,380.6	2,290.1	1,370.2	768.8	814.9	2.3	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	210.0	193.6	55.2	25.5	39.1	0.4	0.0
20,000 < 30,000	338.4	318.7	100.9	38.2	69.5	0.4	0.0
30,000 < 35,000	154.1	147.4	56.9	22.4	34.4	0.2	0.0
35,000 < 40,000	144.8	139.4	62.1	25.2	34.7	0.1	0.0
40,000 < 50,000	254.6	246.5	128.3	54.9	69.0	0.2	0.0
50,000 < 60,000	199.1	193.3	117.0	54.6	63.8	0.2	0.0
60,000 < 70,000	167.4	163.3	108.3	53.6	58.8	0.1	0.0
70,000 < 75,000	75.2	73.5	51.8	26.7	27.7	0.0	0.0
75,000 < 80,000	70.8	69.3	50.5	26.5	26.7	0.0	0.0
80,000 < 90,000	125.6	123.2	93.1	51.2	49.7	0.1	0.0
90,000 < 100,000	104.9	103.0	81.7	47.7	44.0	0.1	0.0
100,000 < 150,000	295.2	289.5	245.7	160.8	139.6	0.2	0.0
150,000 < 200,000	108.9	105.8	96.5	73.9	61.6	0.1	0.0
200,000 < 250,000	46.6	44.7	42.3	35.3	30.4	0.0	0.0
250,000 < 500,000	60.0	56.2	55.6	49.6	44.4	0.1	0.0
500,000 < 1,000,000	17.3	15.7	16.5	15.5	14.5	0.0	0.0
1,000,000 < 3,000,000	6.7	6.0	6.6	6.3	6.0	0.0	0.0
at least 3,000,000	1.1	1.1	1.1	1.1	1.1	0.0	0.0
<b>Non-taxable Returns</b>	705.7	579.3	177.7	97.7	147.4	7.9	3.4
at most 3,750	220.0	152.6	70.2	49.6	34.3	6.7	3.4
3,750+ < 7,500	181.5	160.5	43.3	23.1	35.5	0.5	0.0
7,500+ < 10,000	112.2	97.5	23.9	11.2	27.9	0.3	0.0
10,000 < 20,000	175.6	152.9	34.2	11.3	47.2	0.4	0.0
20,000 < 35,000	4.4	4.0	1.3	0.6	0.8	0.0	0.0
35,000 < 50,000	4.6	4.6	1.3	0.4	0.4	0.0	0.0
50,000 < 75,000	3.9	3.8	1.4	0.4	0.4	0.0	0.0
75,000 < 100,000	1.6	1.5	0.8	0.3	0.3	0.0	0.0
100,000 < 200,000	1.6	1.6	0.9	0.5	0.4	0.0	0.0
200,000 < 250,000	0.1	0.1	0.1	0.1	0.0	0.0	0.0
at least 250,000	0.2	0.2	0.1	0.1	0.1	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	158,114,928	122,157,963	2,166,387	2,376,270	31,767,607	429,215	75,916
<b>Taxable Returns</b>	155,908,374	120,876,799	1,897,569	2,207,416	31,025,428	98,838	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0
20,000 < 30,000	2,205,652	1,425,851	98,618	72,948	631,590	23,355	0
30,000 < 35,000	1,469,741	1,042,251	48,939	38,358	348,765	8,571	0
35,000 < 40,000	1,729,652	1,291,514	48,053	38,059	358,715	6,690	0
40,000 < 50,000	4,336,037	3,422,443	90,159	75,310	758,778	10,651	0
50,000 < 60,000	5,541,334	4,580,533	87,170	73,609	808,403	8,382	0
60,000 < 70,000	6,699,070	5,727,983	82,838	71,116	823,278	6,145	0
70,000 < 75,000	3,705,439	3,226,431	38,423	34,612	408,635	2,662	0
75,000 < 80,000	3,931,840	3,454,294	38,295	33,572	407,944	2,266	0
80,000 < 90,000	8,166,283	7,239,401	72,817	67,710	789,961	3,606	0
90,000 < 100,000	8,198,562	7,297,656	68,244	63,712	772,107	3,157	0
100,000 < 150,000	32,325,722	28,574,821	264,081	270,340	3,225,785	9,303	0
150,000 < 200,000	17,749,134	15,043,357	161,916	189,520	2,358,633	4,292	0
200,000 < 250,000	10,008,166	7,951,282	106,696	135,959	1,817,090	2,862	0
250,000 < 500,000	19,653,936	13,975,885	239,042	338,128	5,105,548	4,668	0
500,000 < 1,000,000	11,712,324	7,209,424	185,347	247,265	4,071,971	1,683	0
1,000,000 < 3,000,000	10,649,869	5,705,309	165,221	253,394	4,526,455	511	0
at least 3,000,000	7,825,615	3,708,364	101,711	203,804	3,811,770	35	0
<b>Non-taxable Returns</b>	2,206,554	1,281,164	268,818	168,854	742,179	330,377	75,916
at most 3,750	39,563	12,656	90,300	46,107	52,731	238,147	75,916
3,750+ < 7,500	142,195	54,404	35,384	21,137	60,658	29,388	0
7,500+ < 10,000	171,362	75,945	24,985	16,162	69,721	15,451	0
10,000 < 20,000	1,314,868	694,004	108,294	75,375	480,826	43,630	0
20,000 < 35,000	55,057	22,530	6,295	7,117	22,194	3,079	0
35,000 < 50,000	45,294	38,585	925	713	5,343	272	0
50,000 < 75,000	78,710	73,290	654	512	4,359	106	0
75,000 < 100,000	72,984	67,988	423	363	4,299	89	0
100,000 < 200,000	162,546	154,213	582	672	7,196	118	0
200,000 < 250,000	20,909	18,615	158	191	1,984	39	0
at least 250,000	103,066	68,933	818	504	32,868	58	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**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>	1,460.5	1,270.2	1,092.4	686.9	730.9	55.1	15.7
<b>Taxable Returns</b>	1,263.4	1,178.0	960.2	608.3	632.5	8.3	0.0
< 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	88.1	67.5	51.2	27.2	44.9	2.2	0.0
30,000 < 35,000	45.2	37.6	27.0	14.1	21.7	0.8	0.0
35,000 < 40,000	46.1	39.8	28.2	14.7	21.3	0.6	0.0
40,000 < 50,000	96.3	86.6	60.8	30.7	43.4	0.9	0.0
50,000 < 60,000	100.7	93.6	66.9	34.4	44.6	0.7	0.0
60,000 < 70,000	103.1	97.8	71.5	37.6	44.8	0.5	0.0
70,000 < 75,000	51.1	49.1	36.8	19.8	22.0	0.2	0.0
75,000 < 80,000	50.7	48.9	37.4	20.3	21.8	0.2	0.0
80,000 < 90,000	96.2	93.2	73.3	41.1	42.0	0.3	0.0
90,000 < 100,000	86.4	84.0	68.6	40.6	38.8	0.3	0.0
100,000 < 150,000	266.6	259.8	225.1	148.8	130.7	0.7	0.0
150,000 < 200,000	103.6	100.2	92.8	71.6	60.1	0.3	0.0
200,000 < 250,000	45.1	42.9	41.3	34.8	30.1	0.2	0.0
250,000 < 500,000	58.8	54.4	54.9	49.3	44.4	0.3	0.0
500,000 < 1,000,000	17.3	15.5	16.6	15.7	14.8	0.1	0.0
1,000,000 < 3,000,000	6.8	6.0	6.7	6.4	6.2	0.0	0.0
at least 3,000,000	1.2	1.1	1.2	1.2	1.1	0.0	0.0
<b>Non-taxable Returns</b>	197.1	92.2	132.1	78.6	98.4	46.8	15.7
at most 3,750	58.4	8.6	46.9	28.3	20.4	36.9	15.7
3,750+ < 7,500	25.0	11.6	17.3	10.4	14.3	3.5	0.0
7,500+ < 10,000	19.6	10.7	12.4	7.5	11.4	1.7	0.0
10,000 < 20,000	87.2	55.8	51.3	29.9	49.6	4.4	0.0
20,000 < 35,000	2.2	1.1	1.6	1.3	1.5	0.2	0.0
35,000 < 50,000	1.1	0.9	0.5	0.2	0.3	0.0	0.0
50,000 < 75,000	1.3	1.2	0.6	0.2	0.2	0.0	0.0
75,000 < 100,000	0.8	0.8	0.5	0.2	0.2	0.0	0.0
100,000 < 200,000	1.2	1.2	0.8	0.4	0.3	0.0	0.0
200,000 < 250,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0
at least 250,000	0.2	0.2	0.1	0.1	0.1	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	45,909,662	37,165,496	1,071,968	1,062,926	7,148,448	723,764	184,589
<b>Taxable Returns</b>	43,507,292	35,292,894	781,535	838,963	6,740,635	146,735	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,482,861	2,804,490	122,190	103,509	502,489	49,818	0
20,000 < 30,000	4,621,428	3,925,048	99,994	90,581	533,137	27,333	0
30,000 < 35,000	2,677,470	2,351,853	42,910	39,753	252,441	9,487	0
35,000 < 40,000	2,869,196	2,556,542	39,572	36,950	243,507	7,375	0
40,000 < 50,000	5,530,957	4,971,032	67,524	66,460	437,325	11,384	0
50,000 < 60,000	4,293,157	3,830,335	56,571	55,956	358,682	8,387	0
60,000 < 70,000	3,367,792	2,989,394	41,370	42,624	299,689	5,286	0
70,000 < 75,000	1,421,871	1,264,000	17,292	18,316	124,176	1,913	0
75,000 < 80,000	1,287,328	1,134,424	16,359	18,065	120,573	2,093	0
80,000 < 90,000	2,130,280	1,861,459	28,766	30,541	212,757	3,242	0
90,000 < 100,000	1,606,445	1,382,157	23,493	27,282	175,998	2,484	0
100,000 < 150,000	3,714,667	2,943,962	64,325	82,102	631,457	7,179	0
150,000 < 200,000	1,454,783	1,004,523	30,511	41,794	381,635	3,682	0
200,000 < 250,000	819,896	509,625	19,414	25,311	267,430	1,885	0
250,000 < 500,000	1,652,938	879,836	41,640	64,025	671,181	3,744	0
500,000 < 1,000,000	957,089	402,294	22,501	39,576	493,729	1,012	0
1,000,000 < 3,000,000	938,265	326,531	23,614	34,385	554,129	395	0
at least 3,000,000	680,871	155,389	23,489	21,730	480,299	35	0
<b>Non-taxable Returns</b>	2,402,370	1,872,602	290,433	223,964	407,812	577,030	184,589
at most 3,750	356,062	263,869	170,952	121,923	103,076	488,347	184,589
3,750+ < 7,500	871,016	670,846	63,203	50,696	136,913	50,644	0
7,500+ < 10,000	719,806	555,777	39,925	33,098	116,973	25,968	0
10,000 < 20,000	59,206	20,880	11,624	12,391	23,757	9,446	0
20,000 < 35,000	77,111	65,490	2,367	2,847	8,018	1,610	0
35,000 < 50,000	110,134	103,605	1,182	1,456	4,411	520	0
50,000 < 75,000	104,546	99,528	645	1,006	3,687	319	0
75,000 < 100,000	45,768	42,678	417	343	2,413	83	0
100,000 < 200,000	34,526	31,948	74	165	2,392	54	0
200,000 < 250,000	5,237	4,521	28	20	690	23	0
at least 250,000	18,959	13,460	15	17	5,481	15	0



**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**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>	8,824,644	7,244,347	7,438,145	8,254,099	6,137,138	1,377,429	100,442	328,409	1,881,231
<b>Taxable Returns</b>	8,212,009	7,121,037	6,942,987	8,210,231	6,107,542	1,272,685	85,540	306,408	1,808,039
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	161,696	44,238	229,300	16,591	9,219	18,672	2,972	10,784	31,067
20,000 < 30,000	428,847	80,076	620,932	42,226	29,279	46,824	7,177	27,982	53,088
30,000 < 35,000	192,527	42,912	328,004	23,333	18,033	26,466	3,500	16,534	26,071
35,000 < 40,000	182,008	47,542	325,649	29,493	20,364	24,930	3,447	18,869	25,641
40,000 < 50,000	359,635	101,970	630,697	56,831	47,730	51,703	5,894	36,840	53,452
50,000 < 60,000	355,497	108,324	575,466	64,967	56,801	50,918	5,462	33,260	51,639
60,000 < 70,000	343,084	114,588	515,654	69,817	60,944	48,874	4,614	28,819	50,557
70,000 < 75,000	171,102	57,479	228,132	33,935	31,355	24,527	1,886	11,541	24,436
75,000 < 80,000	166,201	60,329	218,289	35,904	32,990	24,232	1,762	10,921	24,396
80,000 < 90,000	317,540	123,490	387,293	77,636	69,247	44,680	2,835	18,926	46,690
90,000 < 100,000	296,891	127,707	340,091	77,538	72,905	43,359	3,271	14,202	45,268
100,000 < 150,000	1,198,396	626,470	1,128,899	396,960	342,949	166,284	10,430	41,162	178,670
150,000 < 200,000	856,617	515,576	511,446	432,080	296,076	110,074	6,392	16,209	132,413
200,000 < 250,000	615,314	427,824	263,590	412,979	251,432	86,251	4,938	6,086	98,504
250,000 < 500,000	1,461,973	1,192,776	400,735	1,590,666	849,158	210,024	8,185	11,542	283,238
500,000 < 1,000,000	677,351	970,221	137,657	1,640,306	942,600	127,824	6,269	2,470	235,983
1,000,000 < 3,000,000	339,616	1,192,374	79,601	1,851,227	1,471,969	95,880	5,907	256	245,953
at least 3,000,000	87,713	1,287,140	21,550	1,357,745	1,504,491	71,163	601	4	200,973
<b>Non-taxable Returns</b>	612,636	123,310	495,158	43,867	29,596	104,744	14,902	22,000	73,192
at most 3,750	22,099	38,018	28,960	2,265	606	44,543	5,161	5,475	19,965
3,750+ < 7,500	92,321	22,515	80,788	4,374	1,847	14,925	2,249	2,813	14,475
7,500+ < 10,000	126,970	17,337	82,825	4,499	1,999	11,115	1,803	2,834	11,754
10,000 < 20,000	352,458	30,173	273,617	13,580	7,881	27,999	4,717	10,343	20,860
20,000 < 35,000	6,346	3,853	15,543	920	548	2,273	138	269	2,394
35,000 < 50,000	2,063	1,323	4,499	438	193	676	85	108	1,117
50,000 < 75,000	1,581	1,293	3,728	369	720	457	77	36	658
75,000 < 100,000	894	983	2,894	478	802	441	19	0	522
100,000 < 200,000	2,161	1,767	1,697	2,087	1,694	398	344	121	693
200,000 < 250,000	461	972	277	872	365	277	30	0	170
at least 250,000	5,282	5,077	331	13,987	12,941	1,640	279	0	582





Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	759,706					<b>2149447.366</b>			
<b>Taxable Returns</b>	713,420	2,064,820	3,111,401	1,138,802	838,633	426,661	23,080	18,573	578,923
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	10,619	20,137	162,143	2,498	1,005	9,436	1,112	3,372	11,105
20,000 < 30,000	37,427	44,311	423,351	8,624	4,975	22,337	2,506	3,081	21,562
30,000 < 35,000	18,147	23,285	200,987	4,445	2,805	11,198	1,006	1,234	10,611
35,000 < 40,000	18,472	23,797	187,991	6,314	2,390	9,504	977	1,550	10,473
40,000 < 50,000	36,731	51,200	328,876	12,568	6,994	20,445	1,566	1,793	21,911
50,000 < 60,000	34,833	47,807	273,712	13,306	6,283	17,646	1,524	1,275	19,155
60,000 < 70,000	30,612	48,276	219,435	13,769	6,833	14,682	947	1,609	17,976
70,000 < 75,000	14,508	22,279	89,200	5,659	3,462	7,627	431	246	7,508
75,000 < 80,000	15,276	23,720	80,900	6,983	3,366	6,799	378	647	9,193
80,000 < 90,000	29,632	45,046	135,641	15,171	6,455	12,221	598	633	15,662
90,000 < 100,000	27,285	43,117	108,207	13,602	7,635	12,091	535	765	13,460
100,000 < 150,000	107,004	198,448	338,490	65,382	34,837	44,390	1,706	896	49,810
150,000 < 200,000	71,241	149,980	159,113	59,972	31,184	31,516	1,015	980	37,979
200,000 < 250,000	44,174	118,783	96,472	57,522	26,986	23,483	2,226	493	30,858
250,000 < 500,000	110,003	361,338	170,877	196,371	99,206	66,137	3,270	0	86,510
500,000 < 1,000,000	58,342	291,671	74,079	202,346	121,403	43,838	1,911	0	71,117
1,000,000 < 3,000,000	36,643	310,380	45,731	261,845	202,403	30,169	1,222	0	80,494
at least 3,000,000	12,471	241,244	16,197	192,425	270,409	43,140	151	0	63,538
<b>Non-taxable Returns</b>	46,286	84,628	386,350	8,102	3,229	77,154	9,104	7,790	37,486
at most 3,750	3,186	30,268	22,678	965	146	40,017	4,397	4,316	14,869
3,750+ < 7,500	8,144	13,020	63,519	1,023	352	10,433	1,279	1,283	5,309
7,500+ < 10,000	7,721	10,110	64,522	1,044	423	6,802	802	994	4,658
10,000 < 20,000	24,805	22,574	213,240	4,193	2,029	16,578	2,136	1,057	9,516
20,000 < 35,000	1,640	2,954	12,938	465	175	1,598	94	105	1,474
35,000 < 50,000	362	1,067	3,545	174	16	329	58	34	651
50,000 < 75,000	105	1,090	2,833	97	71	92	8	0	321
75,000 < 100,000	17	667	2,054	97	2	331	5	0	267
100,000 < 200,000	0	761	863	44	16	180	326	0	300
200,000 < 250,000	306	508	71	0	0	227	0	0	119
at least 250,000	1	1,608	87	0	0	566	0	0	0



Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	8,064,938	5,094,900	3,940,394	7,107,196	5,295,276	873,614	68,257	302,046	1,264,823
<b>Taxable Returns</b>	7,498,589	5,056,217	3,831,585	7,071,430	5,268,909	846,024	62,459	287,835	1,229,116
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	151,078	24,101	67,157	14,093	8,214	9,236	1,860	7,412	19,962
20,000 < 30,000	391,420	35,765	197,581	33,602	24,304	24,487	4,671	24,901	31,526
30,000 < 35,000	174,379	19,626	127,017	18,887	15,227	15,268	2,494	15,300	15,460
35,000 < 40,000	163,536	23,746	137,658	23,180	17,974	15,426	2,470	17,319	15,167
40,000 < 50,000	322,904	50,770	301,821	44,263	40,736	31,257	4,328	35,047	31,541
50,000 < 60,000	320,664	60,517	301,755	51,661	50,519	33,273	3,937	31,986	32,484
60,000 < 70,000	312,472	66,312	296,218	56,048	54,111	34,191	3,667	27,210	32,581
70,000 < 75,000	156,594	35,200	138,933	28,276	27,893	16,900	1,456	11,294	16,929
75,000 < 80,000	150,925	36,608	137,389	28,921	29,624	17,433	1,384	10,274	15,203
80,000 < 90,000	287,908	78,444	251,653	62,465	62,792	32,458	2,237	18,293	31,028
90,000 < 100,000	269,607	84,590	231,884	63,935	65,269	31,268	2,736	13,437	31,808
100,000 < 150,000	1,091,392	428,022	790,409	331,577	308,112	121,894	8,723	40,266	128,859
150,000 < 200,000	785,376	365,596	352,333	372,108	264,891	78,558	5,377	15,229	94,434
200,000 < 250,000	571,141	309,041	167,118	355,457	224,445	62,767	2,711	5,593	67,645
250,000 < 500,000	1,351,969	831,439	229,858	1,394,294	749,952	143,888	4,915	11,542	196,728
500,000 < 1,000,000	619,009	678,550	63,578	1,437,960	821,197	83,986	4,357	2,470	164,866
1,000,000 < 3,000,000	302,973	881,994	33,870	1,589,382	1,269,566	65,710	4,686	256	165,459
at least 3,000,000	75,242	1,045,896	5,353	1,165,321	1,234,082	28,023	450	4	137,435
<b>Non-taxable Returns</b>	566,350	38,682	108,809	35,766	26,367	27,590	5,798	14,210	35,706
at most 3,750	18,914	7,750	6,282	1,300	461	4,526	764	1,158	5,095
3,750+ < 7,500	84,177	9,495	17,270	3,352	1,495	4,492	970	1,530	9,166
7,500+ < 10,000	119,249	7,226	18,303	3,455	1,576	4,313	1,001	1,840	7,097
10,000 < 20,000	327,653	7,599	60,377	9,386	5,852	11,421	2,581	9,286	11,344
20,000 < 35,000	4,706	899	2,604	455	373	674	44	164	920
35,000 < 50,000	1,701	256	953	264	177	347	28	75	466
50,000 < 75,000	1,476	203	895	272	648	365	69	36	337
75,000 < 100,000	877	316	841	381	801	110	14	0	255
100,000 < 200,000	2,161	1,005	834	2,043	1,678	218	18	121	393
200,000 < 250,000	154	464	205	872	365	50	30	0	50
at least 250,000	5,281	3,470	244	13,987	12,941	1,073	279	0	582



Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	6,778,902	5,521,877	4,986,926	7,143,703	5,065,088	1,044,181	58,570	4,119	1,164,242
<b>Taxable Returns</b>	6,537,326	5,465,205	4,679,530	7,115,611	5,045,349	987,623	51,342	3,941	1,139,501
< 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	228,812	30,965	294,081	19,995	13,498	25,560	2,950	149	15,578
30,000 < 35,000	114,539	18,752	167,511	11,844	9,687	15,545	1,505	59	9,326
35,000 < 40,000	111,494	20,927	171,848	16,305	11,842	15,798	1,408	115	8,979
40,000 < 50,000	234,017	46,629	354,111	34,342	31,302	33,919	2,890	156	21,411
50,000 < 60,000	251,471	53,748	359,652	42,795	39,110	36,160	2,590	218	22,659
60,000 < 70,000	254,147	60,033	351,242	49,783	43,590	35,819	2,788	195	25,681
70,000 < 75,000	130,214	32,859	162,438	25,678	24,142	18,749	1,254	99	13,202
75,000 < 80,000	129,499	35,336	158,791	26,013	25,678	18,249	1,148	118	13,113
80,000 < 90,000	252,823	74,630	288,020	57,087	53,605	35,466	1,916	185	26,230
90,000 < 100,000	243,103	80,922	265,324	59,576	58,052	34,742	2,314	211	27,862
100,000 < 150,000	1,008,523	434,714	921,625	319,599	280,016	135,863	7,542	1,019	116,883
150,000 < 200,000	742,513	383,647	434,102	363,328	246,314	91,805	4,676	816	91,432
200,000 < 250,000	548,242	330,220	221,029	356,360	215,330	72,649	2,942	183	70,135
250,000 < 500,000	1,304,767	949,725	334,468	1,416,346	718,899	177,126	6,606	269	197,342
500,000 < 1,000,000	608,860	822,637	112,350	1,456,198	793,510	105,016	5,125	135	168,141
1,000,000 < 3,000,000	296,965	994,615	68,316	1,641,447	1,270,587	79,979	3,199	11	171,337
at least 3,000,000	77,340	1,094,846	14,620	1,218,915	1,210,191	55,179	487	4	140,189
<b>Non-taxable Returns</b>	241,576	56,672	307,397	28,091	19,739	56,558	7,228	177	24,741
at most 3,750	3,827	11,965	10,089	426	138	19,160	2,173	3	4,950
3,750+ < 7,500	15,622	5,378	29,138	872	453	6,270	814	3	2,110
7,500+ < 10,000	23,611	4,834	32,372	1,114	481	4,451	640	43	2,175
10,000 < 20,000	184,191	24,002	217,401	10,108	6,247	22,769	3,202	128	12,778
20,000 < 35,000	5,069	2,185	11,198	634	300	1,718	41	0	1,047
35,000 < 50,000	1,520	713	2,232	112	132	276	5	0	352
50,000 < 75,000	1,027	292	1,952	188	447	269	25	0	161
75,000 < 100,000	685	536	1,592	384	601	434	15	0	53
100,000 < 200,000	1,656	1,250	1,001	1,433	1,110	346	3	0	398
200,000 < 250,000	461	512	92	429	282	14	30	0	165
at least 250,000	3,908	5,005	330	12,392	9,550	851	279	0	552



Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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>	1,308,052	1,368,792	1,903,069	803,828	758,650	255,777	29,509	131,160	589,610
<b>Taxable Returns</b>	1,195,017	1,308,946	1,779,282	793,344	751,392	216,400	24,176	121,097	550,982
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	151,073	43,349	222,188	16,017	8,557	17,803	2,874	10,516	30,112
20,000 < 30,000	130,994	43,608	264,465	17,967	12,569	16,377	2,862	12,576	31,719
30,000 < 35,000	54,735	21,058	129,554	9,372	6,730	8,356	1,260	6,710	14,666
35,000 < 40,000	50,447	22,777	122,571	11,154	6,367	6,658	1,464	7,733	14,335
40,000 < 50,000	90,136	46,432	213,761	18,488	11,913	13,593	1,907	14,542	26,553
50,000 < 60,000	72,296	44,846	162,394	18,015	12,878	11,014	1,989	11,496	23,754
60,000 < 70,000	63,032	44,030	120,642	16,382	12,695	9,340	1,062	11,811	20,696
70,000 < 75,000	28,203	18,822	46,929	6,969	4,553	4,409	384	4,422	9,485
75,000 < 80,000	24,813	20,332	44,045	7,734	4,940	4,485	511	4,189	9,524
80,000 < 90,000	43,140	38,354	73,846	15,940	10,024	6,442	544	7,368	17,099
90,000 < 100,000	36,679	37,554	51,568	13,977	10,231	6,326	723	4,621	14,319
100,000 < 150,000	133,126	153,247	151,673	58,856	45,251	23,847	1,690	14,344	49,423
150,000 < 200,000	76,467	105,954	57,254	51,534	37,116	14,184	1,383	5,191	32,551
200,000 < 250,000	47,976	77,563	32,995	44,540	26,362	10,492	1,337	1,878	24,286
250,000 < 500,000	108,200	194,686	52,081	125,033	92,460	24,522	1,480	2,641	70,077
500,000 < 1,000,000	47,340	119,471	18,889	128,287	107,196	18,622	1,135	812	51,978
1,000,000 < 3,000,000	32,266	150,631	7,530	137,611	149,035	12,223	1,456	245	63,132
at least 3,000,000	4,094	126,233	6,897	95,469	192,516	7,705	114	0	47,272
<b>Non-taxable Returns</b>	113,035	59,846	123,787	10,484	7,258	39,377	5,333	10,063	38,628
at most 3,750	15,311	24,832	16,241	1,745	410	23,015	2,631	4,910	13,980
3,750+ < 7,500	51,219	16,196	43,773	3,251	1,201	7,484	1,222	2,177	10,389
7,500+ < 10,000	41,687	11,719	42,359	3,064	1,354	5,662	868	1,825	8,435
10,000 < 20,000	2,212	2,893	12,409	744	193	1,688	45	773	2,800
20,000 < 35,000	777	1,489	3,537	210	175	431	97	186	1,117
35,000 < 50,000	262	549	2,125	299	17	299	79	72	709
50,000 < 75,000	348	927	1,517	165	157	47	50	0	476
75,000 < 100,000	102	440	1,204	94	96	6	1	0	469
100,000 < 200,000	39	332	621	366	292	42	341	120	239
200,000 < 250,000	0	460	0	229	0	0	0	0	1
at least 250,000	1,077	9	0	317	3,363	702	0	0	13





**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	5,040,314	2,920,934	57,174	1,492,847	563,717	5,642
Aged	667,538	422,415	5,160	218,563	19,879	1,521
Blind or Disabled	78,573	51,260	810	22,289	3,990	224
Dependent Children	3,525,180	2,372,049	30,953	67,317	1,046,219	8,643
Other Dependents	266,888	105,596	2,966	17,910	139,668	749
Dependent College Student	193,912	150,184	1,635	2,533	38,656	904
<b>Total</b>	<b>9,772,405</b>	<b>6,022,438</b>	<b>98,697</b>	<b>1,821,459</b>	<b>1,812,129</b>	<b>17,683</b>

**Percent of Total Exemptions by Filing Status**

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	51.6%	29.9%	0.6%	15.3%	5.8%	0.1%
Aged	6.8%	4.3%	0.1%	2.2%	0.2%	0.0%
Blind or Disabled	0.8%	0.5%	0.0%	0.2%	0.0%	0.0%
Dependent Children	36.1%	24.3%	0.3%	0.7%	10.7%	0.1%
Other Dependents	2.7%	1.1%	0.0%	0.2%	1.4%	0.0%
Dependent College Student	2.0%	1.5%	0.0%	0.0%	0.4%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>61.6%</b>	<b>1.0%</b>	<b>18.6%</b>	<b>18.5%</b>	<b>0.2%</b>

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

**All Taxpayers**

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	722.9	2,866,757	1.3%	1,562,750	11.1%	54.5%
10,000 - 20,000	463.7	6,870,956	3.0%	1,398,632	9.9%	20.4%
20,000 - 35,000	569.3	15,496,183	6.8%	2,102,674	14.9%	13.6%
35,000 - 50,000	446.9	18,813,593	8.3%	1,725,927	12.2%	9.2%
50,000 - 75,000	482.5	29,703,417	13.1%	2,198,154	15.6%	7.4%
75,000 - 100,000	321.6	27,841,303	12.3%	1,634,246	11.6%	5.9%
100,000 - 200,000	428.5	57,616,605	25.5%	2,436,889	17.3%	4.2%
200,000 - 250,000	50.2	11,155,104	4.9%	324,714	2.3%	2.9%
at least 250,000	94.2	56,004,335	24.7%	739,473	5.2%	1.3%
<b>Total</b>	<b>3,579.8</b>	<b>226,368,253</b>	<b>100.0%</b>	<b>14,123,457</b>	<b>100.0%</b>	<b>6.2%</b>

**Married, Filing Jointly**

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	103.0	353,120	0.2%	474,264	3.4%	134.3%
10,000 - 20,000	87.2	1,314,868	0.6%	434,787	3.1%	33.1%
20,000 - 35,000	135.5	3,730,449	1.6%	892,549	6.3%	23.9%
35,000 - 50,000	143.5	6,110,983	2.7%	915,261	6.5%	15.0%
50,000 - 75,000	256.2	16,024,552	7.1%	1,560,339	11.0%	9.7%
75,000 - 100,000	234.1	20,369,669	9.0%	1,362,030	9.6%	6.7%
100,000 - 200,000	371.5	50,237,402	22.2%	2,200,211	15.6%	4.4%
200,000 - 250,000	45.2	10,029,075	4.4%	291,517	2.1%	2.9%
at least 250,000	84.3	49,944,809	22.1%	629,091	4.5%	1.3%
<b>Total</b>	<b>1,460.5</b>	<b>158,114,928</b>	<b>69.8%</b>	<b>8,760,049</b>	<b>62.0%</b>	<b>5.5%</b>

**Married, Filing Separately**

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	8.4	34,572	0.0%	15,233	0.1%	44.1%
10,000 - 20,000	7.3	109,415	0.0%	18,727	0.1%	17.1%
20,000 - 35,000	12.2	335,266	0.1%	34,307	0.2%	10.2%
35,000 - 50,000	10.9	459,731	0.2%	31,985	0.2%	7.0%
50,000 - 75,000	9.6	586,667	0.3%	30,749	0.2%	5.2%
75,000 - 100,000	4.5	388,742	0.2%	15,206	0.1%	3.9%
100,000 - 200,000	3.1	409,238	0.2%	13,954	0.1%	3.4%
200,000 - 250,000	0.3	72,115	0.0%	2,227	0.0%	3.1%
at least 250,000	0.8	649,313	0.3%	8,640	0.1%	1.3%
<b>Total</b>	<b>57.2</b>	<b>3,045,059</b>	<b>1.3%</b>	<b>171,027</b>	<b>1.2%</b>	<b>5.6%</b>

### Single

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	515.0	1,946,883	0.9%	758,100	5.4%	38.9%
10,000 - 20,000	241.1	3,542,067	1.6%	501,621	3.6%	14.2%
20,000 - 35,000	271.3	7,376,009	3.3%	567,174	4.0%	7.7%
35,000 - 50,000	203.1	8,510,287	3.8%	404,821	2.9%	4.8%
50,000 - 75,000	152.1	9,187,366	4.1%	327,758	2.3%	3.6%
75,000 - 100,000	59.3	5,069,821	2.2%	145,231	1.0%	2.9%
100,000 - 200,000	40.1	5,203,975	2.3%	135,780	1.0%	2.6%
200,000 - 250,000	3.7	825,133	0.4%	21,281	0.2%	2.6%
at least 250,000	7.1	4,248,121	1.9%	71,567	0.5%	1.7%
<b>Total</b>	<b>1,492.8</b>	<b>45,909,662</b>	<b>20.3%</b>	<b>2,933,332</b>	<b>20.8%</b>	<b>6.4%</b>

### Head of Household

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	94.6	527,663	0.2%	309,589	2.2%	58.7%
10,000 - 20,000	127.4	1,895,254	0.8%	440,843	3.1%	23.3%
20,000 - 35,000	149.6	4,032,221	1.8%	604,325	4.3%	15.0%
35,000 - 50,000	88.6	3,701,067	1.6%	370,130	2.6%	10.0%
50,000 - 75,000	63.9	3,857,903	1.7%	275,352	1.9%	7.1%
75,000 - 100,000	23.3	1,981,384	0.9%	109,626	0.8%	5.5%
100,000 - 200,000	13.4	1,716,956	0.8%	84,584	0.6%	4.9%
200,000 - 250,000	1.0	220,500	0.1%	9,455	0.1%	4.3%
at least 250,000	1.9	1,129,723	0.5%	29,645	0.2%	2.6%
<b>Total</b>	<b>563.7</b>	<b>19,062,670</b>	<b>8.4%</b>	<b>2,233,550</b>	<b>15.8%</b>	<b>11.7%</b>

### Surviving Spouse

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	1.8	4,519	0.0%	5,563	0.0%	123.1%
10,000 - 20,000	0.6	9,352	0.0%	2,654	0.0%	28.4%
20,000 - 35,000	0.8	22,238	0.0%	4,320	0.0%	19.4%
35,000 - 50,000	0.7	31,524	0.0%	3,729	0.0%	11.8%
50,000 - 75,000	0.8	46,930	0.0%	3,956	0.0%	8.4%
75,000 - 100,000	0.4	31,687	0.0%	2,152	0.0%	6.8%
100,000 - 200,000	0.4	49,033	0.0%	2,361	0.0%	4.8%
200,000 - 250,000	0.0	8,281	0.0%	233	0.0%	2.8%
at least 250,000	0.1	32,370	0.0%	530	0.0%	1.6%
<b>Total</b>	<b>5.6</b>	<b>235,934</b>	<b>0.1%</b>	<b>25,499</b>	<b>0.2%</b>	<b>10.8%</b>

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
<b>All Returns</b>	5,040,314	667,538	78,573	3,525,180	193,912	266,888	3,970,071	356,587	24,395	1,299,197
<b>Taxable Returns</b>	3,881,913	318,583	38,515	2,909,931	181,271	217,848	3,598,941	348,983	7,913	185,781
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	243,858	33,888	2,589	16,439	371	3,626	176,401	2,129	55	35,890
20,000 < 30,000	477,690	70,724	7,865	340,883	10,703	36,273	445,736	5,909	169	63,197
30,000 < 35,000	219,036	27,304	3,210	146,957	5,966	17,199	220,638	4,023	73	16,112
35,000 < 40,000	207,442	22,969	3,210	132,462	5,763	15,779	209,848	4,587	106	11,372
40,000 < 50,000	376,858	35,968	5,525	244,812	12,381	27,746	382,981	10,955	137	14,922
50,000 < 60,000	318,201	25,661	4,145	224,948	12,164	20,492	326,993	13,436	142	9,101
60,000 < 70,000	283,675	18,534	2,990	216,260	12,482	16,605	276,049	15,132	127	7,480
70,000 < 75,000	131,509	7,259	1,202	104,349	6,521	7,206	121,671	7,237	181	2,725
75,000 < 80,000	126,265	6,633	1,009	102,677	6,526	6,674	111,715	7,531	83	2,247
80,000 < 90,000	229,526	10,783	1,540	191,798	13,043	11,714	198,822	15,342	186	4,528
90,000 < 100,000	197,437	8,517	1,095	170,496	12,217	9,815	165,789	15,253	155	2,674
100,000 < 150,000	577,983	22,686	2,358	528,699	43,835	26,858	476,677	55,636	482	9,286
150,000 < 200,000	219,151	9,398	667	209,090	19,171	9,953	185,568	37,086	479	2,959
200,000 < 250,000	95,171	5,066	257	94,143	7,772	3,671	89,522	27,760	200	987
250,000 < 500,000	124,382	8,332	359	128,567	9,031	3,369	142,290	63,288	520	1,465
500,000 < 1,000,000	36,670	3,127	96	39,137	2,305	629	47,138	36,234	2,822	834
1,000,000 < 3,000,000	14,530	1,446	28	15,453	867	215	18,156	22,130	1,996	0
at least 3,000,000	2,529	288	3	2,766	153	30	2,945	5,312	0	0
<b>Non-Taxable Returns</b>	1,158,401	348,955	40,058	615,249	12,641	49,040	371,130	7,604	16,482	1,113,416
at most 3,750	423,870	187,060	22,504	62,369	1,383	6,387	68,114	699	7,765	668,061
3,750+ < 7,500	245,599	52,025	5,786	89,849	1,458	7,070	52,444	569	3,411	173,482
7,500+ < 10,000	156,396	33,121	3,376	83,988	1,509	6,038	38,408	391	1,161	63,464
10,000 < 20,000	307,090	73,300	7,792	361,842	7,526	27,266	130,217	1,975	2,269	129,809
20,000 < 35,000	8,114	2,565	381	3,659	226	549	44,859	1,461	137	46,144
35,000 < 50,000	6,025	433	106	3,713	109	575	14,476	902	60	13,114
50,000 < 75,000	5,323	247	71	4,076	174	635	11,248	436	775	9,824
75,000 < 100,000	2,485	124	30	2,150	92	203	6,198	318	6	5,313
100,000 < 200,000	2,895	56	11	2,916	142	285	3,825	482	501	2,987
200,000 < 250,000	222	11	1	255	12	18	525	107	0	416
at least 250,000	382	13	0	435	10	16.5	815	264	397	802

Statistics of Income 2005 New Jersey Income Tax Returns for 2003

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
<b>All Returns</b>	3,579.8	493.6	75.8	1,333.8	163.2	141.0	951.2	24.0	1.9	401.8
<b>Taxable Returns</b>	2,618.5	237.9	37.8	1,076.3	152.3	113.7	870.5	22.3	1.2	25.1
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	243.9	33.9	2.6	8.3	0.3	2.0	66.4	0.5	0.1	8.5
20,000 < 30,000	389.6	51.2	7.7	138.1	9.3	19.5	133.3	1.1	0.2	10.2
30,000 < 35,000	173.8	19.7	3.5	58.8	5.2	9.1	63.2	0.6	0.1	2.1
35,000 < 40,000	161.3	16.6	3.1	52.9	5.0	8.4	57.8	0.7	0.1	1.2
40,000 < 50,000	280.6	25.9	5.4	96.5	10.8	14.7	103.2	1.6	0.1	1.3
50,000 < 60,000	217.5	18.4	4.1	85.5	10.5	10.8	82.8	1.8	0.1	0.6
60,000 < 70,000	180.6	13.2	2.9	80.4	10.7	8.6	68.0	1.8	0.1	0.4
70,000 < 75,000	80.4	5.2	1.2	38.5	5.6	3.7	29.3	0.8	0.1	0.1
75,000 < 80,000	75.5	4.8	1.0	37.6	5.6	3.5	26.8	0.8	0.0	0.1
80,000 < 90,000	133.4	7.8	1.5	69.6	11.0	6.1	46.6	1.5	0.1	0.1
90,000 < 100,000	111.0	6.1	1.1	61.1	10.3	5.0	37.7	1.3	0.1	0.1
100,000 < 150,000	311.4	16.2	2.3	186.5	36.2	13.6	95.3	4.0	0.2	0.2
150,000 < 200,000	115.5	6.6	0.6	72.4	15.5	4.8	28.8	1.9	0.1	0.1
200,000 < 250,000	50.1	3.5	0.3	31.7	6.2	1.8	11.3	1.1	0.0	0.0
250,000 < 500,000	65.6	5.6	0.4	41.4	7.3	1.7	14.2	1.8	0.0	0.0
500,000 < 1,000,000	19.3	2.1	0.1	11.9	1.9	0.3	4.0	0.7	0.0	0.0
1,000,000 < 3,000,000	7.7	0.9	0.0	4.5	0.7	0.1	1.5	0.3	0.0	0.0
at least 3,000,000	1.3	0.2	0.0	0.8	0.1	0.0	0.2	0.1	0.0	0.0
<b>Non-Taxable Returns</b>	961.3	255.6	38.0	257.5	10.9	27.2	80.7	1.8	0.6	376.7
at most 3,750	365.5	145.4	21.3	27.8	1.2	3.7	23.6	0.7	0.3	288.6
3,750+ < 7,500	220.6	39.0	5.5	39.9	1.3	4.0	15.2	0.4	0.2	50.3
7,500+ < 10,000	136.8	24.6	3.2	37.5	1.3	3.4	10.6	0.2	0.1	15.8
10,000 < 20,000	219.8	44.3	7.4	145.8	6.5	15.0	25.7	0.3	0.1	19.2
20,000 < 35,000	6.0	1.6	0.4	1.4	0.2	0.3	2.8	0.1	0.0	2.2
35,000 < 50,000	5.0	0.3	0.1	1.5	0.1	0.3	1.2	0.0	0.0	0.3
50,000 < 75,000	4.0	0.2	0.1	1.6	0.2	0.3	0.9	0.0	0.0	0.1
75,000 < 100,000	1.6	0.1	0.0	0.8	0.1	0.1	0.3	0.0	0.0	0.1
100,000 < 200,000	1.7	0.0	0.0	1.0	0.1	0.1	0.3	0.0	0.0	0.0
200,000 < 250,000	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
<b>All Returns</b>	742,045	667,538	26,929	40,431	3,297	12,261	1,164,071	36,395	10,367	816,509
<b>Taxable Returns</b>	373,913	318,583	9,643	24,221	2,735	7,419	905,747	33,566	3,862	104,242
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	33,888	33,888	958	233	10	192	81,669	752	11	22,781
20,000 < 30,000	79,294	70,724	2,569	5,025	299	1,608	184,148	1,655	33	35,615
30,000 < 35,000	31,384	27,304	978	2,012	154	744	75,128	1,037	7	7,858
35,000 < 40,000	26,969	22,969	841	1,755	151	563	64,110	979	18	5,768
40,000 < 50,000	42,851	35,968	1,271	2,802	284	947	102,088	1,571	12	6,692
50,000 < 60,000	31,294	25,661	817	2,103	256	714	75,727	1,655	8	4,851
60,000 < 70,000	22,933	18,534	518	1,733	206	492	56,538	1,715	9	4,288
70,000 < 75,000	9,096	7,259	195	804	109	215	21,744	640	5	1,228
75,000 < 80,000	8,380	6,633	164	696	107	176	20,589	546	0	1,380
80,000 < 90,000	13,689	10,783	264	1,139	170	291	33,622	1,331	1	2,272
90,000 < 100,000	10,866	8,517	196	923	143	270	26,571	1,369	8	1,714
100,000 < 150,000	28,981	22,686	473	2,537	441	656	75,776	4,931	71	6,103
150,000 < 200,000	11,958	9,398	155	1,103	187	252	32,101	3,082	111	1,796
200,000 < 250,000	6,334	5,066	66	498	98	95	15,831	2,108	106	501
250,000 < 500,000	10,173	8,332	133	581	80	126	27,577	4,044	305	714
500,000 < 1,000,000	3,758	3,127	31	191	28	54	8,817	2,851	2,074	679
1,000,000 < 3,000,000	1,716	1,446	13	69	10	23	3,186	2,530	1,083	0
at least 3,000,000	349	288	1	21	2	5	524	770	0	0
<b>Non-Taxable Returns</b>	368,132	348,955	17,286	16,211	562	4,842	258,323	2,829	6,505	712,267
at most 3,750	192,675	187,060	9,926	5,037	111	1,635	53,202	442	3,883	447,009
3,750+ < 7,500	54,671	52,025	2,323	2,589	76	764	37,933	312	327	89,755
7,500+ < 10,000	35,234	33,121	1,382	1,784	72	539	26,555	209	581	35,984
10,000 < 20,000	81,742	73,300	3,330	6,498	270	1,793	88,344	893	653	84,240
20,000 < 35,000	2,788	2,565	227	168	20	69	29,848	491	55	31,026
35,000 < 50,000	488	433	51	48	1	21	9,312	353	0	9,935
50,000 < 75,000	288	247	31	33	4	14	6,804	78	610	7,600
75,000 < 100,000	144	124	12	27	4	5	4,057	0	0	4,067
100,000 < 200,000	74	56	4	21	3	5	2,032	52	0	2,035
200,000 < 250,000	11	11	0	4.5	0	0	236	0	0	215
at least 250,000	17	13	0	1.5	1	0	2	0	397	402





Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
<b>All Returns</b>	4,298,269	0	51,644	3,484,749	190,615	254,627	2,806,000	320,192	14,028	482,688
<b>Taxable Returns</b>	3,508,000	0	28,872	2,885,711	178,536	210,429	2,693,193	315,417	4,051	81,539
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	209,970	0	1,631	16,206	361	3,434	94,732	1,377	43	13,109
20,000 < 30,000	398,396	0	5,296	335,858	10,404	34,665	261,588	4,254	137	27,583
30,000 < 35,000	187,652	0	2,599	144,945	5,812	16,455	145,510	2,985	66	8,255
35,000 < 40,000	180,473	0	2,369	130,707	5,612	15,216	145,738	3,608	88	5,604
40,000 < 50,000	334,007	0	4,254	242,010	12,097	26,799	280,894	9,384	125	8,230
50,000 < 60,000	286,907	0	3,328	222,845	11,908	19,778	251,266	11,781	134	4,250
60,000 < 70,000	260,742	0	2,472	214,527	12,276	16,113	219,511	13,417	118	3,192
70,000 < 75,000	122,413	0	1,007	103,545	6,412	6,992	99,927	6,597	175	1,498
75,000 < 80,000	117,885	0	845	101,981	6,419	6,498	91,126	6,985	83	867
80,000 < 90,000	215,837	0	1,276	190,659	12,873	11,423	165,200	14,011	186	2,255
90,000 < 100,000	186,571	0	899	169,574	12,074	9,545	139,218	13,885	147	960
100,000 < 150,000	549,002	0	1,885	526,163	43,394	26,202	400,901	50,706	411	3,183
150,000 < 200,000	207,193	0	512	207,987	18,984	9,701	153,467	34,005	368	1,163
200,000 < 250,000	88,837	0	191	93,645	7,674	3,576	73,691	25,653	94	486
250,000 < 500,000	114,209	0	226	127,986	8,951	3,243	114,713	59,244	215	750
500,000 < 1,000,000	32,912	0	65	38,946	2,277	575	38,321	33,383	747	155
1,000,000 < 3,000,000	12,814	0	15	15,384	857	192	14,971	19,601	913	0
at least 3,000,000	2,180	0	2	2,745	151	26	2,421	4,542	0	0
<b>Non-Taxable Returns</b>	790,269	0	22,772	599,039	12,079	44,198	112,807	4,775	9,977	401,149
at most 3,750	231,195	0	12,578	57,332	1,272	4,752	14,913	257	3,883	221,052
3,750+ < 7,500	190,928	0	3,463	87,260	1,382	6,306	14,511	257	3,084	83,726
7,500+ < 10,000	121,162	0	1,994	82,205	1,437	5,499	11,853	183	580	27,480
10,000 < 20,000	225,348	0	4,462	355,344	7,256	25,473	41,874	1,082	1,616	45,569
20,000 < 35,000	5,326	0	154	3,491	206	480	15,011	970	82	15,118
35,000 < 50,000	5,537	0	55	3,665	108	554	5,164	549	60	3,179
50,000 < 75,000	5,035	0	40	4,043	170	621	4,444	359	165	2,224
75,000 < 100,000	2,341	0	18	2,123	88	198	2,142	318	6	1,247
100,000 < 200,000	2,821	0	7	2,895	139	281	1,793	430	501	952
200,000 < 250,000	211	0	1	251	12	18	289	107	0	201
at least 250,000	365	0	0	434	9	17	813	264	0	400

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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	
<b>All Returns</b>	3,086.3	0.0	50.2	1,313.1	160.3	133.8	732.5	20.5	1.5	202.2
<b>Taxable Returns</b>	2,380.6	0.0	28.5	1,064.3	149.838	109.4	701.4	19.6	1.1	11.3
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	210.0	0.0	1.6	8.2	0.3	1.9	39.1	0.3	0.1	3.4
20,000 < 30,000	338.4	0.0	5.2	135.6	9.0	18.6	91.3	0.8	0.1	4.5
30,000 < 35,000	154.1	0.0	2.5	57.8	5.1	8.7	47.4	0.5	0.1	1.1
35,000 < 40,000	144.8	0.0	2.3	52.0	4.9	8.0	45.7	0.6	0.1	0.7
40,000 < 50,000	254.6	0.0	4.2	95.0	10.5	14.1	84.7	1.4	0.1	0.8
50,000 < 60,000	199.1	0.0	3.3	84.4	10.3	10.4	69.9	1.6	0.1	0.3
60,000 < 70,000	167.4	0.0	2.4	79.6	10.5	8.3	58.9	1.6	0.1	0.2
70,000 < 75,000	75.2	0.0	1.0	38.2	5.5	3.6	26.1	0.7	0.0	0.1
75,000 < 80,000	70.8	0.0	0.8	37.3	5.5	3.4	23.8	0.7	0.0	0.0
80,000 < 90,000	125.6	0.0	1.3	69.0	10.8	5.9	41.9	1.4	0.1	0.1
90,000 < 100,000	104.9	0.0	0.9	60.6	10.2	4.9	34.2	1.2	0.1	0.0
100,000 < 150,000	295.2	0.0	1.9	185.2	35.8	13.2	86.3	3.6	0.2	0.1
150,000 < 200,000	108.9	0.0	0.5	71.9	15.4	4.7	25.5	1.7	0.1	0.0
200,000 < 250,000	46.6	0.0	0.2	31.4	6.2	1.8	9.8	1.0	0.0	0.0
250,000 < 500,000	60.0	0.0	0.2	41.1	7.2	1.6	12.0	1.6	0.0	0.0
500,000 < 1,000,000	17.3	0.0	0.1	11.8	1.8	0.3	3.5	0.6	0.0	0.0
1,000,000 < 3,000,000	6.7	0.0	0.0	4.5	0.7	0.1	1.3	0.2	0.0	0.0
at least 3,000,000	1.1	0.0	0.0	0.8	0.1	0.0	0.2	0.0	0.0	0.0
<b>Non-Taxable Returns</b>	705.7	0.0	21.8	248.8	10.4	24.4	31.2	0.9	0.4	190.9
at most 3,750	220.0	0.0	12.0	25.0	1.1	2.7	6.2	0.3	0.1	143.2
3,750+ < 7,500	181.5	0.0	3.3	38.5	1.2	3.6	5.7	0.2	0.2	28.5
7,500+ < 10,000	112.2	0.0	1.9	36.6	1.3	3.1	4.4	0.1	0.1	9.1
10,000 < 20,000	175.6	0.0	4.3	142.4	6.2	13.9	11.3	0.1	0.1	9.2
20,000 < 35,000	4.4	0.0	0.1	1.3	0.2	0.3	1.3	0.1	0.0	0.8
35,000 < 50,000	4.6	0.0	0.1	1.5	0.1	0.3	1.0	0.0	0.0	0.1
50,000 < 75,000	3.9	0.0	0.0	1.6	0.1	0.3	0.8	0.0	0.0	0.0
75,000 < 100,000	1.6	0.0	0.0	0.8	0.1	0.1	0.3	0.0	0.0	0.0
100,000 < 200,000	1.6	0.0	0.0	1.0	0.1	0.1	0.3	0.0	0.0	0.0
200,000 < 250,000	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
<b>All Returns</b>	2,920,934	422,415	51,260	2,372,049	150,184	105,596	2,594,166	133,383	10,062	609,141
<b>Taxable Returns</b>	2,526,734	216,598	31,352	2,218,286	145,975	99,144	2,396,732	131,293	4,902	92,065
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0	0	0
20,000 < 30,000	176,174	47,564	6,146	112,238	4,098	5,103	208,565	1,131	69	45,516
30,000 < 35,000	90,494	19,264	2,999	61,293	2,563	3,177	111,592	654	9	10,400
35,000 < 40,000	92,212	16,788	2,777	64,616	2,747	3,533	112,144	863	38	7,377
40,000 < 50,000	192,572	26,955	4,916	144,561	6,598	8,100	223,144	1,774	75	7,648
50,000 < 60,000	201,426	20,165	3,764	163,553	7,990	8,354	217,474	2,302	77	4,656
60,000 < 70,000	206,152	15,007	2,766	176,667	9,328	8,591	200,004	3,051	84	3,482
70,000 < 75,000	102,226	5,965	1,114	89,804	5,245	4,134	92,211	1,598	118	1,213
75,000 < 80,000	101,464	5,489	927	90,188	5,444	4,260	86,939	1,525	26	1,037
80,000 < 90,000	192,318	8,892	1,433	173,576	11,292	7,748	159,429	3,946	112	1,875
90,000 < 100,000	172,786	7,159	1,027	158,406	10,948	7,247	138,199	4,010	124	1,150
100,000 < 150,000	533,250	19,353	2,191	506,963	41,680	22,715	417,337	20,177	426	5,280
150,000 < 200,000	207,286	8,086	624	203,327	18,595	9,083	164,130	16,103	447	1,343
200,000 < 250,000	90,132	4,410	232	91,755	7,548	3,359	80,402	12,508	200	427
250,000 < 500,000	117,504	7,229	325	125,213	8,680	3,017	124,216	28,469	520	411
500,000 < 1,000,000	34,664	2,743	87	38,280	2,231	531	41,664	18,265	1,800	248
1,000,000 < 3,000,000	13,692	1,276	21	15,158	845	177	16,707	11,367	776	0
at least 3,000,000	2,382	253	3	2,693	143	20	2,573	3,552	0	0
<b>Non-Taxable Returns</b>	394,200	205,817	19,908	153,764	4,209	6,452	197,434	2,090	5,161	517,077
at most 3,750	116,802	88,857	8,185	14,295	546	1,089	25,702	105	1,404	255,773
3,750+ < 7,500	50,064	28,626	2,722	14,600	394	666	24,051	134	300	87,371
7,500+ < 10,000	39,162	19,079	1,786	15,684	382	572	18,374	121	563	38,800
10,000 < 20,000	174,492	66,518	6,763	97,952	2,403	3,404	81,651	456	1,149	87,878
20,000 < 35,000	4,326	2,155	290	2,048	134	125	29,815	480	45	30,964
35,000 < 50,000	2,134	259	73	1,688	44	99	6,109	417	28	5,952
50,000 < 75,000	2,550	167	56	2,475	91	168	4,691	198	775	4,628
75,000 < 100,000	1,678	94	25	1,736	68	92	3,406	20	0	2,724
100,000 < 200,000	2,460	42	7	2,639	127	215	2,320	130	501	1,768
200,000 < 250,000	188	8	1	231	10	14	520	0	0	416
at least 250,000	344	12	0	419	10	11	795	30	397	802

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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	
<b>All Returns</b>	1,460.5	248.5	48.5	821.3	124.5	53.8	523.5	8.5	0.8	113.6
<b>Taxable Returns</b>	1,263.4	136.0	30.6	766.9	120.891	50.3	490.0	8.0	0.7	11.7
< 10,000	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
20,000 < 30,000	88.1	28.1	5.9	39.6	3.5	2.7	46.3	0.2	0.0	7.5
30,000 < 35,000	45.2	11.7	2.9	21.6	2.2	1.7	24.3	0.1	0.0	1.5
35,000 < 40,000	46.1	10.4	2.7	22.7	2.3	1.9	24.1	0.2	0.0	0.9
40,000 < 50,000	96.3	16.9	4.8	50.9	5.6	4.2	49.6	0.3	0.0	0.8
50,000 < 60,000	100.7	12.9	3.7	57.3	6.8	4.3	49.3	0.4	0.0	0.3
60,000 < 70,000	103.1	9.7	2.7	61.9	7.9	4.3	46.8	0.4	0.1	0.2
70,000 < 75,000	51.1	3.9	1.1	31.6	4.4	2.1	21.7	0.2	0.0	0.1
75,000 < 80,000	50.7	3.6	0.9	31.7	4.6	2.2	20.5	0.2	0.0	0.1
80,000 < 90,000	96.2	5.9	1.4	60.9	9.4	4.0	37.2	0.5	0.1	0.1
90,000 < 100,000	86.4	4.8	1.0	55.4	9.2	3.7	31.6	0.5	0.1	0.0
100,000 < 150,000	266.6	12.8	2.1	176.3	34.3	11.4	84.6	1.8	0.1	0.1
150,000 < 200,000	103.6	5.3	0.6	69.8	15.0	4.3	26.1	1.0	0.1	0.0
200,000 < 250,000	45.1	2.8	0.2	30.6	6.0	1.6	10.2	0.6	0.0	0.0
250,000 < 500,000	58.8	4.5	0.3	39.9	7.0	1.5	12.6	1.0	0.0	0.0
500,000 < 1,000,000	17.3	1.7	0.1	11.5	1.8	0.3	3.6	0.4	0.0	0.0
1,000,000 < 3,000,000	6.8	0.8	0.0	4.4	0.7	0.1	1.4	0.2	0.0	0.0
at least 3,000,000	1.2	0.2	0.0	0.7	0.1	0.0	0.2	0.0	0.0	0.0
<b>Non-Taxable Returns</b>	197.1	112.5	17.9	54.4	3.6	3.6	33.5	0.5	0.2	101.9
at most 3,750	58.4	47.2	7.0	5.6	0.5	0.6	6.6	0.2	0.1	58.4
3,750+ < 7,500	25.0	15.6	2.5	5.5	0.3	0.4	4.9	0.1	0.0	20.7
7,500+ < 10,000	19.6	10.6	1.7	5.9	0.3	0.3	3.6	0.1	0.0	8.1
10,000 < 20,000	87.2	37.5	6.4	33.6	2.0	1.9	15.4	0.1	0.0	12.8
20,000 < 35,000	2.2	1.2	0.3	0.7	0.1	0.1	1.8	0.0	0.0	1.7
35,000 < 50,000	1.1	0.2	0.1	0.6	0.0	0.1	0.4	0.0	0.0	0.1
50,000 < 75,000	1.3	0.1	0.1	0.9	0.1	0.1	0.4	0.0	0.0	0.1
75,000 < 100,000	0.8	0.1	0.0	0.6	0.1	0.0	0.2	0.0	0.0	0.0
100,000 < 200,000	1.2	0.0	0.0	0.9	0.1	0.1	0.2	0.0	0.0	0.0
200,000 < 250,000	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	College Student	Other Dependents	Medical Expenses	Alimony Paid	Qualified Conservation	
<b>All Returns</b>	1,492,847	218,563	22,289	67,317	2,533	17,910	965,778	137,697	8,398	498,232
<b>Taxable Returns</b>	965,422	91,493	5,913	52,854	2,293	14,946	827,728	134,268	2,170	76,888
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	236,774	33,063	2,478	13,677	261	3,384	170,615	1,953	46	34,649
20,000 < 30,000	185,989	19,806	1,287	11,076	304	3,461	160,215	3,412	47	11,122
30,000 < 35,000	82,499	6,867	427	3,872	135	1,347	68,137	2,210	19	3,707
35,000 < 40,000	76,577	5,316	327	3,221	117	1,161	61,232	2,468	30	2,853
40,000 < 50,000	123,907	7,618	472	5,330	264	1,836	98,595	5,958	33	4,923
50,000 < 60,000	78,620	4,700	275	3,836	239	1,169	67,391	7,061	41	3,417
60,000 < 70,000	52,073	3,036	161	2,766	186	692	47,023	7,948	18	3,276
70,000 < 75,000	19,629	1,111	64	1,002	73	281	17,755	3,420	51	1,327
75,000 < 80,000	16,622	984	61	941	77	246	15,449	3,555	42	988
80,000 < 90,000	25,158	1,625	74	1,539	133	353	24,363	7,092	66	2,407
90,000 < 100,000	16,975	1,194	54	1,149	117	266	17,312	6,371	16	1,300
100,000 < 150,000	31,332	2,927	135	2,556	219	477	38,960	20,140	40	3,555
150,000 < 200,000	8,498	1,159	34	821	72	135	15,123	11,466	32	1,313
200,000 < 250,000	3,694	586	24	399	41	60	6,783	9,659	0	484
250,000 < 500,000	4,949	987	27	528	46	56	13,561	21,114	0	980
500,000 < 1,000,000	1,424	339	7	80	5	12	3,879	11,657	1,022	586
1,000,000 < 3,000,000	602	145	6	51	1	6	1,058	7,629	668	0
at least 3,000,000	100	30	0	14	3	8	276	1,152	0	0
<b>Non-Taxable Returns</b>	527,425	127,070	16,376	14,463	240	2,964	138,050	3,429	6,229	421,344
at most 3,750	274,969	90,447	12,257	4,247	84	918	37,990	480	4,535	319,804
3,750+ < 7,500	157,469	20,976	2,489	5,615	77	1,014	24,250	353	1,117	32,816
7,500+ < 10,000	82,592	12,437	1,246	4,199	61	792	16,767	209	512	13,453
10,000 < 20,000	4,368	2,587	266	129	6	56	30,945	996	17	28,644
20,000 < 35,000	2,769	361	73	83	2	66	12,033	630	48	12,075
35,000 < 50,000	2,658	149	27	72	1	66	7,131	256	0	6,381
50,000 < 75,000	1,737	71	9	66	3	36	5,106	109	0	4,575
75,000 < 100,000	540	28	5	30	4	11	2,648	133	0	2,490
100,000 < 200,000	275	11	4	18	2	6	1,166	173	0	1,104
200,000 < 250,000	24	2	0	6	0	0	3	0	0	0
at least 250,000	24	1	0	0	0	0	12	90	0	0



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

Taxable Returns

Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
Under \$10,000	0	0	0.0	0	0	0
10,000 - 20,000	42,124	1,430	(0.0)	4,369	17	36,428
20,000 - 35,000	185,725	7,430	(0.4)	13,811	8	164,801
35,000 - 50,000	272,749	20,739	0.1	7,265	0	245,265
50,000 - 75,000	543,837	62,109	1.0	4,742	0	477,712
75,000 - 100,000	597,374	79,940	(0.0)	1,499	0	516,367
100,000 - 200,000	1,810,561	300,254	0.6	1,560	0	1,509,161
200,000 - 250,000	471,947	93,705	0.1	189	3	378,082
at least 250,000	3,103,562	788,225	0.1	407	0	2,314,967
<b>Total</b>	<b>7,027,880</b>	<b>1,353,833</b>	<b>1.6</b>	<b>33,840</b>	<b>30</b>	<b>5,642,782</b>

All Returns

Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
Under \$10,000	26,068	0	(0.5)	0	36,875	0
10,000 - 20,000	75,244	1,636	(0.6)	4,434	77,039	36,428
20,000 - 35,000	187,165	8,871	(0.4)	13,942	8	164,801
35,000 - 50,000	275,902	23,892	0.1	7,403	0	245,265
50,000 - 75,000	548,951	67,225	1.0	4,864	0	477,712
75,000 - 100,000	600,915	83,482	(0.0)	1,547	0	516,367
100,000 - 200,000	1,817,852	307,546	0.6	1,610	0	1,509,161
200,000 - 250,000	473,209	94,967	0.1	193	3	378,082
at least 250,000	3,110,842	795,505	0.1	414	0	2,314,967
<b>Total</b>	<b>7,116,149</b>	<b>1,383,123</b>	<b>0.5</b>	<b>34,407</b>	<b>113,926</b>	<b>5,642,782</b>

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Gross Income Level	All Returns						Effective Rate on Gross Income
	Gross Income			Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
Under \$10,000	722.9	2,866,757	3,966	0.0	0		
10,000 - 20,000	463.7	6,870,956	14,818	243.9	40,694	167	1.1%
20,000 - 35,000	569.3	15,496,183	27,218	563.4	178,294	316	1.2%
35,000 - 50,000	446.9	18,813,593	42,101	441.9	252,011	570	1.4%
50,000 - 75,000	482.5	29,703,417	61,558	478.5	481,728	1,007	1.6%
75,000 - 100,000	321.6	27,841,303	86,574	319.9	517,434	1,617	1.9%
100,000 - 200,000	428.5	57,616,605	134,451	426.9	1,510,308	3,538	2.6%
200,000 - 250,000	50.2	11,155,104	222,067	50.1	378,242	7,549	3.4%
at least 250,000	94.2	56,004,335	594,526	94.0	2,315,337	24,634	4.1%
<b>Total</b>	<b>3,579.8</b>	<b>226,368,253</b>	<b>63,234</b>	<b>2,618.5</b>	<b>5,674,049</b>	<b>2,167</b>	<b>3.4%</b>

Gross Income Level	Taxable Returns						Effective Rate on Gross Income
	Gross Income			Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
Under \$10,000	0.0	0		0.0	0		
10,000 - 20,000	243.9	3,589,942	14,721	243.9	40,694	167	1.1%
20,000 - 35,000	563.4	15,334,930	27,219	563.4	178,294	316	1.2%
35,000 - 50,000	441.9	18,606,357	42,105	441.9	252,011	570	1.4%
50,000 - 75,000	478.5	29,457,886	61,565	478.5	481,728	1,007	1.6%
75,000 - 100,000	319.9	27,699,780	86,577	319.9	517,434	1,617	1.9%
100,000 - 200,000	426.9	57,399,301	134,467	426.9	1,510,308	3,538	2.6%
200,000 - 250,000	50.1	11,126,801	222,070	50.1	378,242	7,549	3.4%
at least 250,000	94.0	55,875,325	594,482	94.0	2,315,337	24,634	4.1%
<b>Total</b>	<b>2,618.5</b>	<b>219,090,323</b>	<b>83,669</b>	<b>2,618.5</b>	<b>5,674,049</b>	<b>2,167</b>	<b>2.6%</b>



**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Tax Payment Components	Amounts (\$000,000)			Percent of Gross Income		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Taxes Withheld	4,617.0	74.3	4,691.2	2.1%	1.0%	2.1%
Estimated Payments and Credits Applied	1,169.7	9.9	1,179.6	0.5%	0.1%	0.5%
Cash Payments/Receivables	768.5	0.0	768.5	0.4%	0.0%	0.3%
Gross Collections	6,555.2	84.2	6,639.4	3.0%	1.2%	3.0%
less: Refunds Issued	792.0	190.1	982.1	0.4%	2.6%	0.4%
Credits Forward Approved	170.4	3.7	174.1	0.1%	0.1%	0.1%
Gross Outflows	962.4	193.7	1,156.2	0.4%	2.7%	0.5%
Charged Tax	5,592.7	(109.5)	5,483.2	2.6%	-1.5%	2.5%
less: Property Tax Credit	33.8	0.6	34.4	0.0%	0.0%	0.0%
Earned Income Credit	0.0	113.9	113.9	0.0%	1.6%	0.1%
Net charged Tax	5,558.9	(224.0)	5,334.9	2.5%	-3.1%	2.4%

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Component Amounts	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	929.6	3,326.8	62.1	368.7	4.0	4,691.2
Estimated Payments and Credits Applied	179.7	952.7	19.1	27.1	1.0	1,179.6
Cash Payments/Receivables	131.1	598.9	14.8	22.8	1.0	768.5
Gross Collections	1,240.4	4,878.4	96.1	418.6	6.0	6,639.4
Refunds Issued	200.2	529.8	10.1	240.3	1.6	982.1
Credits Approved	29.0	137.6	2.6	4.7	0.2	174.1
Gross Outflows	229.2	667.4	12.7	245.0	1.8	1,156.2
Charged Tax	1,011.1	4,210.9	83.4	173.6	4.1	5,483.2
Property Tax Credit	13.8	11.3	0.3	9.0	0.0	34.4
Earned Income Credit	0.0	20.9	0.0	92.8	0.2	113.9
<b>Net Charged Tax</b>	<b>997.3</b>	<b>4178.7</b>	<b>83.2</b>	<b>71.9</b>	<b>3.9</b>	<b>5334.9</b>

  

Component Percent of Gross Income	Married, Filing:					Total
	Single	Jointly	Separately	Head of Household	Surviving Spouse	
Taxes Withheld	2.0%	2.1%	2.0%	1.9%	1.7%	2.1%
Estimated Payments and Credits Applied	0.4%	0.6%	0.6%	0.1%	0.4%	0.5%
Cash Payments/Receivables	0.3%	0.4%	0.5%	0.1%	0.4%	0.3%
Gross Collections	2.7%	3.1%	3.2%	2.2%	2.5%	2.9%
Refunds Issued	0.4%	0.3%	0.3%	1.3%	0.7%	0.4%
Credits Approved	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Gross Outflows	0.5%	0.4%	0.4%	1.3%	0.8%	0.5%
Charged Tax	2.2%	2.7%	2.7%	0.9%	1.8%	2.4%
Property Tax Credit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Earned Income Credit	0.0%	0.0%	0.0%	0.5%	0.1%	0.1%
<b>Net Charged Tax</b>	<b>2.2%</b>	<b>2.7%</b>	<b>2.7%</b>	<b>1.0%</b>	<b>1.8%</b>	<b>2.4%</b>

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

<b>Property Tax Deduction</b>									
New Jersey Taxable Income	Multi-filer Brackets			Single-filer Brackets			All Returns		
	Affected Returns (000s)	Deduction Amount (\$m)	Liability Decrease (\$m)	Affected Returns (000s)	Deduction Amount (\$m)	Liability Decrease (\$m)	Affected Returns (000s)	Deduction Amount (\$m)	Liability Decrease (\$m)
Under \$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	22.6	116.1	1.6	22.6	116.1	1.6
20,000 - 35,000	76.6	400.0	6.1	39.4	188.9	3.0	116.0	588.9	9.2
35,000 - 50,000	99.9	504.6	8.8	92.5	291.7	11.2	192.5	796.3	20.0
50,000 - 75,000	214.5	1,030.4	22.9	101.1	338.8	18.6	315.6	1,369.2	41.5
75,000 - 100,000	220.7	1,097.5	46.2	44.2	178.5	11.0	264.9	1,276.0	57.2
100,000 - 200,000	341.4	2,121.3	121.1	30.1	151.2	9.6	371.5	2,272.4	130.8
200,000 - 250,000	40.6	318.5	20.3	2.8	17.4	1.1	43.4	335.8	21.4
at least 250,000	73.9	649.0	41.3	5.8	40.4	2.6	79.7	689.3	43.9
<b>Total</b>	<b>1,067.6</b>	<b>6,121.1</b>	<b>266.8</b>	<b>338.5</b>	<b>1,323.0</b>	<b>58.7</b>	<b>1,406.1</b>	<b>7,444.1</b>	<b>325.4</b>
<b>Property Tax Credit</b>									
Under \$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	89.8	4.4	4.4	89.8	4.4	4.4
20,000 - 35,000	164.1	8.2	8.2	116.7	5.7	5.7	280.8	13.9	13.9
35,000 - 50,000	103.0	5.1	5.1	46.0	2.3	2.3	148.9	7.4	7.4
50,000 - 75,000	78.5	3.9	3.9	19.2	0.9	0.9	97.8	4.9	4.9
75,000 - 100,000	23.5	1.2	1.2	7.7	0.4	0.4	31.2	1.5	1.5
100,000 - 200,000	27.1	1.4	1.4	5.3	0.3	0.3	32.4	1.6	1.6
200,000 - 250,000	3.4	0.2	0.2	0.4	0.0	0.0	3.9	0.2	0.2
at least 250,000	7.6	0.4	0.4	0.7	0.0	0.0	8.3	0.4	0.4
<b>Total</b>	<b>407.3</b>	<b>20.4</b>	<b>20.4</b>	<b>285.8</b>	<b>14.0</b>	<b>14.0</b>	<b>693.1</b>	<b>34.4</b>	<b>34.4</b>
<b>Total Property Tax Relief via either deduction or credit</b>									
Under \$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	112.4	120.6	6.0	112.4	120.6	6.0
20,000 - 35,000	240.7	408.2	14.4	156.1	194.7	8.8	396.8	602.8	23.1
35,000 - 50,000	202.9	509.8	13.9	138.5	294.0	13.5	341.4	803.7	27.4
50,000 - 75,000	293.0	1,034.3	26.8	120.4	339.8	19.5	413.4	1,374.1	46.3
75,000 - 100,000	244.3	1,098.6	47.4	51.9	178.9	11.3	296.1	1,277.5	58.8
100,000 - 200,000	368.5	2,122.6	122.5	35.4	151.4	9.9	403.9	2,274.1	132.4
200,000 - 250,000	44.1	318.6	20.5	3.3	17.4	1.1	47.3	336.0	21.6
at least 250,000	81.5	649.3	41.7	6.4	40.4	2.6	88.0	689.7	44.3
<b>Total</b>	<b>1,474.9</b>	<b>6,141.5</b>	<b>287.2</b>	<b>624.4</b>	<b>1,337.1</b>	<b>72.7</b>	<b>2,099.3</b>	<b>7,478.5</b>	<b>359.9</b>

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

Single-bracket filers = single and married filing separately

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross 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			Charged Tax
									Under	Over	Net	
All Returns	212,826,825	7,444,136	71,950	325,450	205,388,559	7,116,149	1,383,123	5,733,029	412	413	0	5,642,782
<b>Taxable Returns</b>	<b>207,586,425</b>	<b>7,412,735</b>	<b>47,231</b>	<b>324,900</b>	<b>200,173,691</b>	<b>7,027,880</b>	<b>1,353,833</b>	<b>5,674,047</b>	<b>326</b>	<b>327</b>	<b>2</b>	<b>5,642,782</b>
< 10,000	0	0	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	3,110,587	101,702	23,838	1,424	3,008,885	42,124	1,430	40,694	30	30	0	36,428
20,000 < 30,000	8,299,788	364,852	19,462	5,473	7,934,936	114,007	3,910	110,097	49	49	0	100,511
30,000 < 35,000	4,994,417	214,156	2,161	3,598	4,780,261	71,718	3,520	68,197	22	22	0	64,289
35,000 < 40,000	5,443,238	242,365	879	4,667	5,200,873	81,037	5,081	75,957	20	20	0	72,898
40,000 < 50,000	11,463,591	552,288	511	15,278	10,911,303	191,712	15,658	176,054	35	35	0	172,366
50,000 < 60,000	10,972,110	548,930	116	16,273	10,423,180	208,579	21,574	187,004	27	27	0	184,794
60,000 < 70,000	10,871,184	549,479	115	16,881	10,321,705	220,943	26,097	194,846	22	23	0	193,544
70,000 < 75,000	5,439,422	269,017	32	8,251	5,170,405	114,315	14,438	99,877	10	10	0	99,374
75,000 < 80,000	5,483,235	272,093	10	9,283	5,211,142	117,381	14,896	102,485	9	9	0	102,148
80,000 < 90,000	10,643,352	522,276	47	22,010	10,121,077	237,595	31,296	206,300	17	17	0	205,855
90,000 < 100,000	9,950,552	480,148	12	25,843	9,470,404	242,397	33,747	208,650	14	14	0	208,364
100,000 < 150,000	35,885,190	1,566,922	37	87,304	34,318,268	1,086,473	168,762	917,711	38	39	1	916,890
150,000 < 200,000	19,088,335	703,713	10	43,344	18,384,622	724,088	131,492	592,596	14	14	0	592,271
200,000 < 250,000	10,803,239	335,690	0	21,378	10,467,549	471,947	93,705	378,242	6	6	0	378,082
250,000 < 500,000	21,477,611	471,793	0	30,053	21,005,818	1,083,188	243,558	839,630	8	8	0	839,381
500,000 < 1,000,000	12,892,060	147,316	0	9,384	12,744,744	736,759	188,608	548,151	2	2	0	548,070
1,000,000 < 3,000,000	11,883,425	59,379	0	3,782	11,824,046	723,484	203,424	520,060	1	1	0	520,026
at least 3,000,000	8,885,088	10,616	0	676	8,874,472	560,131	152,635	407,496	0	0	0	407,490
<b>Non-taxable Returns</b>	<b>5,240,400</b>	<b>31,402</b>	<b>24,719</b>	<b>549</b>	<b>5,214,868</b>	<b>88,269</b>	<b>29,290</b>	<b>58,982</b>	<b>87</b>	<b>86</b>	<b>-1</b>	<b>0</b>
at most 3,750	178,003	0	0	0	178,003	2,492	0	2,492	17	17	0	0
3,750+ < 7,500	805,982	0	0	0	805,982	11,284	0	11,284	26	26	-1	0
7,500+ < 10,000	878,024	0	0	0	878,024	12,292	0	12,292	17	17	0	0
10,000 < 20,000	2,376,897	14,432	14,361	157	2,365,694	33,120	206	32,914	27	26	-1	0
20,000 < 35,000	104,555	9,899	9,484	107	96,992	1,440	1,441	0	0	0	0	0
35,000 < 50,000	182,235	1,667	582	38	180,742	3,153	3,153	0	0	0	0	0
50,000 < 75,000	223,911	1,768	166	56	222,213	5,114	5,115	0	0	0	0	0
75,000 < 100,000	130,210	1,468	59	68	128,762	3,541	3,542	0	0	0	0	0
100,000 < 200,000	206,623	1,809	40	103	204,832	7,291	7,292	0	0	0	0	0
200,000 < 250,000	27,151	151	20	8	27,014	1,262	1,262	0	0	0	0	0
at least 250,000	126,809	207	7	13	126,609	7,280	7,280	0	0	0	0	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross 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		Charged Tax
									Under	Over	
All Returns	3,333.0	1,406.2	19.3	1,406.1	3,329.7	3,329.7	373.2	3,312.8	1,654.2	1,658.6	2,550.7
<b>Taxable Returns</b>	<b>2,618.5</b>	<b>1,401.4</b>	<b>15.9</b>	<b>1,401.4</b>	<b>2,618.5</b>	<b>2,618.5</b>	<b>356.3</b>	<b>2,618.5</b>	<b>1,301.9</b>	<b>1,316.7</b>	<b>2,550.7</b>
< 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	243.9	20.5	8.2	20.5	243.9	243.9	12.1	243.9	122.3	121.6	239.9
20,000 < 30,000	389.6	71.1	6.5	71.1	389.6	389.6	17.6	389.6	194.7	194.9	384.5
30,000 < 35,000	173.8	43.6	0.7	43.6	173.8	173.8	11.0	173.8	86.7	87.1	170.6
35,000 < 40,000	161.3	54.3	0.3	54.3	161.3	161.3	12.6	161.3	80.4	80.9	157.3
40,000 < 50,000	280.6	137.8	0.2	137.8	280.6	280.6	26.8	280.6	139.4	141.1	271.8
50,000 < 60,000	217.5	130.2	0.0	130.2	217.5	217.5	26.2	217.5	107.2	110.3	209.5
60,000 < 70,000	180.6	125.7	0.0	125.7	180.6	180.6	25.3	180.6	88.9	91.7	173.4
70,000 < 75,000	80.4	59.3	0.0	59.3	80.4	80.4	12.3	80.4	39.9	40.5	77.2
75,000 < 80,000	75.5	59.4	0.0	59.4	75.5	75.5	12.0	75.5	37.8	37.8	72.6
80,000 < 90,000	133.4	110.0	0.0	110.0	133.4	133.4	22.7	133.4	66.8	66.6	128.6
90,000 < 100,000	111.0	95.2	0.0	95.2	111.0	111.0	20.8	111.0	55.0	56.1	107.5
100,000 < 150,000	311.4	270.2	0.0	270.2	311.4	311.4	70.3	311.4	154.1	157.3	302.9
150,000 < 200,000	115.5	101.0	0.0	101.0	115.5	115.5	32.7	115.5	57.2	58.3	112.8
200,000 < 250,000	50.1	43.4	0.0	43.4	50.1	50.1	16.0	50.1	24.8	25.3	49.2
250,000 < 500,000	65.6	55.9	0.0	55.9	65.6	65.6	24.2	65.6	32.6	33.1	64.7
500,000 < 1,000,000	19.3	16.3	0.0	16.3	19.3	19.3	8.7	19.3	9.6	9.7	19.2
1,000,000 < 3,000,000	7.7	6.4	0.0	6.4	7.7	7.7	4.2	7.7	3.9	3.8	7.6
at least 3,000,000	1.3	1.1	0.0	1.1	1.3	1.3	0.9	1.3	0.7	0.7	1.3
<b>Non-taxable Returns</b>	<b>714.5</b>	<b>4.7</b>	<b>3.4</b>	<b>4.7</b>	<b>711.1</b>	<b>711.1</b>	<b>16.9</b>	<b>694.2</b>	<b>352.3</b>	<b>341.9</b>	<b>0.0</b>
at most 3,750	138.3	0.0	0.0	0.0	138.3	138.3	0.0	138.3	69.1	69.3	0.0
3,750+ < 7,500	208.7	0.0	0.0	0.0	208.7	208.7	0.0	208.7	106.8	101.8	0.0
7,500+ < 10,000	134.2	0.0	0.0	0.0	134.2	134.2	0.0	134.2	67.8	66.5	0.0
10,000 < 20,000	216.1	2.1	2.1	2.0	214.1	214.1	1.1	213.0	108.7	104.4	0.0
20,000 < 35,000	4.9	1.3	1.2	1.3	3.7	3.7	3.7	0.0	0.0	0.0	0.0
35,000 < 50,000	4.7	0.4	0.1	0.3	4.7	4.7	4.7	0.0	0.0	0.0	0.0
50,000 < 75,000	3.9	0.4	0.0	0.4	3.9	3.9	3.9	0.0	0.0	0.0	0.0
75,000 < 100,000	1.6	0.3	0.0	0.3	1.6	1.6	1.6	0.0	0.0	0.0	0.0
100,000 < 200,000	1.6	0.3	0.0	0.3	1.6	1.6	1.6	0.0	0.0	0.0	0.0
200,000 < 250,000	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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			Charged Tax
									Under	Over	Net	
All Returns	212,826,825	7,444,136	71,950	325,450	205,388,559	7,116,149	1,383,123	5,733,029	412	413	0	5,642,782
<b>Taxable Returns</b>	<b>207,586,425</b>	<b>7,412,735</b>	<b>47,231</b>	<b>324,900</b>	<b>200,173,691</b>	<b>7,027,880</b>	<b>1,353,833</b>	<b>5,674,047</b>	<b>326</b>	<b>327</b>	<b>2</b>	<b>5,642,782</b>
at most 3,750	78,728	51,918	33,992	727	26,810	375	1	374	2	2	0	276
3,750+ < 7,500	209,410	78,386	12,087	1,097	131,024	1,834	17	1,818	3	3	0	1,531
7,500+ < 10,000	502,486	64,662	1,152	905	437,825	6,130	129	6,001	6	6	0	5,247
10,000 < 20,000	5,666,002	348,662	0	5,278	5,317,340	74,443	2,047	72,396	43	43	0	65,512
20,000 < 30,000	9,842,865	432,699	0	7,612	9,410,165	138,147	5,242	132,904	48	47	0	124,320
30,000 < 35,000	5,793,263	242,253	0	4,932	5,551,010	85,191	4,529	80,662	21	21	0	77,138
35,000 < 40,000	6,326,498	277,391	0	7,396	6,049,107	98,027	6,207	91,820	20	20	0	89,291
40,000 < 50,000	12,340,009	560,055	0	17,587	11,779,954	218,183	18,107	200,076	33	33	0	196,990
50,000 < 60,000	11,756,475	563,320	0	18,030	11,193,155	232,454	24,184	208,270	25	26	0	206,667
60,000 < 70,000	11,624,711	547,804	0	18,094	11,076,907	244,542	28,856	215,685	21	21	0	214,532
70,000 < 75,000	5,796,991	273,287	0	10,884	5,523,704	126,462	16,113	110,349	10	9	0	110,010
75,000 < 80,000	5,640,212	263,025	0	12,731	5,377,187	127,603	16,954	110,650	9	9	0	110,383
80,000 < 90,000	10,568,773	488,703	0	27,519	10,080,070	258,167	35,189	222,978	15	15	0	222,641
90,000 < 100,000	9,406,257	421,144	0	23,628	8,985,113	255,030	36,680	218,350	12	12	0	218,090
100,000 < 150,000	32,502,283	1,318,990	0	74,176	31,183,293	1,053,039	171,129	881,910	32	32	0	881,156
150,000 < 200,000	16,840,552	578,038	0	36,821	16,262,514	667,666	126,325	541,341	12	12	0	541,042
200,000 < 250,000	9,715,162	281,765	0	17,948	9,433,397	436,301	90,220	346,081	5	5	0	345,929
250,000 < 500,000	19,993,135	414,833	0	26,425	19,578,301	1,021,034	235,060	785,974	7	7	0	785,735
500,000 < 1,000,000	12,480,256	138,150	0	8,800	12,342,106	715,396	184,826	530,570	2	2	0	530,491
1,000,000 < 3,000,000	11,661,763	57,178	0	3,642	11,604,584	710,495	199,738	510,757	1	1	0	510,724
at least 3,000,000	8,840,595	10,471	0	667	8,830,124	557,363	152,281	405,081	0	0	0	405,076
<b>Non-taxable Returns</b>	<b>5,240,400</b>	<b>31,402</b>	<b>24,719</b>	<b>549</b>	<b>5,214,868</b>	<b>88,269</b>	<b>29,290</b>	<b>58,982</b>	<b>87</b>	<b>86</b>	<b>-1</b>	<b>0</b>
at most 3,750	480,684	24,712	24,707	264	461,842	6,466	1	6,466	31	31	0	0
3,750+ < 7,500	1,258,021	52	12	1	1,257,969	17,612	3	17,609	28	27	-1	0
7,500+ < 10,000	789,267	59	0	1	789,208	11,049	16	11,033	12	11	0	0
10,000 < 20,000	1,726,061	219	0	3	1,725,842	24,162	288	23,874	16	16	0	0
20,000 < 35,000	120,142	752	0	14	119,389	1,793	1,793	0	0	0	0	0
35,000 < 50,000	187,779	1,118	0	39	186,660	3,343	3,344	0	0	0	0	0
50,000 < 75,000	213,181	1,523	0	56	211,658	5,033	5,033	0	0	0	0	0
75,000 < 100,000	125,869	1,319	0	73	124,550	3,559	3,560	0	0	0	0	0
100,000 < 200,000	189,700	1,377	0	81	188,324	6,898	6,898	0	0	0	0	0
200,000 < 250,000	24,374	86	0	5	24,289	1,147	1,147	0	0	0	0	0
at least 250,000	125,321	184	0	12	125,137	7,208	7,208	0	0	0	0	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

Table 3.12b Tax Calculations By Taxable Income Level: All Returns (Returns, 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		Charged Tax
									Under	Over	
All Returns	3,333.0	1,406.2	19.3	1,406.1	3,329.7	3,329.7	373.2	3,312.8	1,654.2	1,658.6	2,550.7
<b>Taxable Returns</b>	<b>2,618.5</b>	<b>1,401.4</b>	<b>15.9</b>	<b>1,401.4</b>	<b>2,618.5</b>	<b>2,618.5</b>	<b>356.3</b>	<b>2,618.5</b>	<b>1,301.9</b>	<b>1,316.7</b>	<b>2,550.7</b>
at most 3,750	12.6	8.6	8.5	8.6	12.6	12.6	0.1	12.6	6.3	6.3	9.5
3,750+ < 7,500	22.4	13.6	6.3	13.6	22.4	22.4	0.4	22.4	11.2	11.2	22.3
7,500+ < 10,000	48.1	11.3	1.2	11.3	48.1	48.1	1.8	48.1	24.4	23.8	47.9
10,000 < 20,000	345.8	64.6	0.0	64.6	345.8	345.8	15.4	345.8	173.2	172.7	343.1
20,000 < 30,000	379.0	87.4	0.0	87.4	379.0	379.0	20.6	379.0	189.3	189.7	373.8
30,000 < 35,000	170.7	51.0	0.0	51.0	170.7	170.7	12.5	170.7	84.7	86.0	167.1
35,000 < 40,000	161.5	67.4	0.0	67.4	161.5	161.5	13.8	161.5	81.0	80.5	157.2
40,000 < 50,000	263.0	138.5	0.0	138.5	263.0	263.0	28.3	263.0	130.2	132.8	254.4
50,000 < 60,000	204.3	133.0	0.0	133.0	204.3	204.3	27.3	204.3	100.5	103.8	196.4
60,000 < 70,000	170.7	121.3	0.0	121.3	170.7	170.7	26.4	170.7	84.2	86.4	163.8
70,000 < 75,000	76.2	59.4	0.0	59.4	76.2	76.2	13.0	76.2	38.1	38.1	73.1
75,000 < 80,000	69.4	55.5	0.0	55.5	69.4	69.4	12.7	69.4	34.9	34.6	66.7
80,000 < 90,000	118.9	99.3	0.0	99.3	118.9	118.9	22.9	118.9	58.8	60.1	114.6
90,000 < 100,000	94.8	80.2	0.0	80.2	94.8	94.8	19.7	94.8	47.1	47.6	91.6
100,000 < 150,000	258.3	221.0	0.0	221.0	258.3	258.3	63.6	258.3	127.7	130.6	250.7
150,000 < 200,000	94.9	81.6	0.0	81.6	94.9	94.9	28.5	94.9	46.9	48.0	92.5
200,000 < 250,000	42.5	36.2	0.0	36.2	42.5	42.5	14.2	42.5	21.0	21.5	41.6
250,000 < 500,000	58.3	49.0	0.0	49.0	58.3	58.3	22.1	58.3	28.9	29.4	57.4
500,000 < 1,000,000	18.2	15.2	0.0	15.2	18.2	18.2	8.3	18.2	9.1	9.2	18.1
1,000,000 < 3,000,000	7.4	6.1	0.0	6.1	7.4	7.4	4.0	7.4	3.8	3.7	7.4
at least 3,000,000	1.3	1.1	0.0	1.1	1.3	1.3	0.8	1.3	0.7	0.7	1.3
<b>Non-taxable Returns</b>	<b>714.5</b>	<b>4.7</b>	<b>3.4</b>	<b>4.7</b>	<b>711.1</b>	<b>711.1</b>	<b>16.9</b>	<b>694.2</b>	<b>352.3</b>	<b>341.9</b>	<b>0.0</b>
at most 3,750	251.7	3.4	3.4	3.3	248.4	248.4	0.0	248.4	124.7	123.7	0.0
3,750+ < 7,500	225.4	0.0	0.0	0.0	225.4	225.4	0.0	225.3	115.7	109.6	0.0
7,500+ < 10,000	92.7	0.0	0.0	0.0	92.7	92.7	0.1	92.6	47.1	45.5	0.0
10,000 < 20,000	129.2	0.0	0.0	0.0	129.2	129.2	1.3	127.9	64.8	63.0	0.0
20,000 < 35,000	4.2	0.2	0.0	0.2	4.2	4.2	4.2	0.0	0.0	0.0	0.0
35,000 < 50,000	4.5	0.3	0.0	0.3	4.5	4.5	4.5	0.0	0.0	0.0	0.0
50,000 < 75,000	3.5	0.3	0.0	0.3	3.5	3.5	3.5	0.0	0.0	0.0	0.0
75,000 < 100,000	1.5	0.3	0.0	0.3	1.5	1.5	1.5	0.0	0.0	0.0	0.0
100,000 < 200,000	1.4	0.2	0.0	0.2	1.4	1.4	1.4	0.0	0.0	0.0	0.0
200,000 < 250,000	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.0	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	4,691,245	1,179,635	768,529	982,055	174,116	34,407	113,926
<b>Taxable Returns</b>	<b>4,616,959</b>	<b>1,169,692</b>	<b>768,529</b>	<b>792,002</b>	<b>170,440</b>	<b>33,840</b>	<b>30</b>
at most 3,750	0	0	0	0	0	0	0
3,750+ < 7,500	0	0	0	0	0	0	0
7,500+ < 10,000	0	0	0	0	0	0	0
10,000 < 20,000	45,735	3,988	4,207	16,417	1,344	4,369	17
20,000 < 30,000	131,939	9,776	7,927	46,890	3,038	9,771	8
30,000 < 35,000	82,569	5,550	3,831	26,836	1,638	4,040	1
35,000 < 40,000	93,607	5,980	3,775	29,846	1,676	3,224	0
40,000 < 50,000	216,543	12,760	9,170	64,730	3,562	4,040	0
50,000 < 60,000	225,096	14,157	11,418	64,232	3,663	2,527	0
60,000 < 70,000	232,038	14,768	12,038	63,521	3,743	1,586	0
70,000 < 75,000	118,145	7,401	6,079	31,419	1,789	628	0
75,000 < 80,000	120,535	7,505	6,375	31,362	1,840	448	0
80,000 < 90,000	237,168	15,314	13,500	58,146	3,628	629	0
90,000 < 100,000	224,897	16,156	17,029	47,540	3,785	422	0
100,000 < 150,000	858,257	83,307	111,017	124,870	16,242	1,139	0
150,000 < 200,000	495,210	80,551	81,865	55,290	13,905	421	0
200,000 < 250,000	286,227	71,090	57,531	28,385	11,195	189	3
250,000 < 500,000	548,495	225,811	140,189	49,955	32,300	280	0
500,000 < 1,000,000	306,241	191,167	96,307	24,726	25,088	86	0
1,000,000 < 3,000,000	240,785	215,410	102,292	18,363	25,090	36	0
at least 3,000,000	153,474	189,003	83,980	9,473	16,915	6	0
<b>Non-taxable Returns</b>	<b>74,286</b>	<b>9,942</b>	<b>0</b>	<b>190,053</b>	<b>3,676</b>	<b>567</b>	<b>113,897</b>
at most 3,750	8,796	2,466	0	14,271	775	0	3,841
3,750+ < 7,500	14,279	1,442	0	28,635	540	0	14,301
7,500+ < 10,000	13,335	1,287	0	31,806	463	0	18,733
10,000 < 20,000	36,811	3,271	0	112,768	1,364	65	77,022
20,000 < 35,000	363	381	0	743	172	131	0
35,000 < 50,000	158	108	0	384	28	139	0
50,000 < 75,000	201	72	0	358	36	123	0
75,000 < 100,000	89	61	0	191	12	49	0
100,000 < 200,000	167	64	0	270	38	50	0
200,000 < 250,000	44	42	0	98	7	4	0
at least 250,000	43	748	0	529	242	7	0



Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	2,897.7	282.8	670.3	2,530.6	131.7	693.1	217.4
<b>Taxable Returns</b>	<b>2,285.1</b>	<b>256.6</b>	<b>670.3</b>	<b>1,874.9</b>	<b>120.4</b>	<b>681.6</b>	<b>0.1</b>
at most 3,750	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3,750+ < 7,500	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7,500+ < 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	203.3	11.9	47.4	189.6	6.4	88.5	0.0
20,000 < 30,000	339.2	21.6	55.3	323.9	11.7	196.7	0.0
30,000 < 35,000	153.9	10.1	22.4	146.9	5.5	81.4	0.0
35,000 < 40,000	143.0	9.7	20.7	136.7	5.2	64.9	0.0
40,000 < 50,000	248.9	17.8	46.5	228.1	9.5	81.2	0.0
50,000 < 60,000	191.9	15.9	41.7	170.9	8.1	50.7	0.0
60,000 < 70,000	159.8	13.9	35.3	141.1	7.1	31.9	0.0
70,000 < 75,000	71.4	6.3	16.7	62.2	3.1	12.6	0.0
75,000 < 80,000	67.3	5.9	16.9	57.2	3.1	9.0	0.0
80,000 < 90,000	119.4	11.0	36.3	94.9	5.3	12.7	0.0
90,000 < 100,000	99.5	10.2	40.4	68.9	4.6	8.5	0.0
100,000 < 150,000	277.4	40.0	150.0	154.4	16.1	22.9	0.0
150,000 < 200,000	99.6	24.2	61.1	49.5	9.8	8.5	0.0
200,000 < 250,000	41.2	14.7	27.5	19.4	6.1	3.8	0.0
250,000 < 500,000	50.1	26.8	36.3	23.1	11.4	5.6	0.0
500,000 < 1,000,000	13.4	10.7	10.6	5.9	4.8	1.7	0.0
1,000,000 < 3,000,000	4.9	5.1	4.4	2.0	2.2	0.7	0.0
at least 3,000,000	0.9	1.0	0.8	0.3	0.4	0.1	0.0
<b>Non-taxable Returns</b>	<b>612.6</b>	<b>26.2</b>	<b>0.0</b>	<b>655.6</b>	<b>11.3</b>	<b>11.5</b>	<b>217.3</b>
at most 3,750	166.4	7.2	0.0	170.0	2.9	0.0	18.1
3,750+ < 7,500	168.5	4.8	0.0	172.3	2.2	0.0	34.0
7,500+ < 10,000	104.7	4.3	0.0	111.0	1.8	0.0	33.2
10,000 < 20,000	170.5	8.8	0.0	190.8	3.9	1.3	132.0
20,000 < 35,000	1.1	0.7	0.0	3.5	0.3	2.7	0.0
35,000 < 50,000	0.5	0.1	0.0	3.0	0.1	2.8	0.0
50,000 < 75,000	0.5	0.1	0.0	2.7	0.0	2.5	0.0
75,000 < 100,000	0.2	0.0	0.0	1.1	0.0	1.0	0.0
100,000 < 200,000	0.3	0.1	0.0	1.1	0.0	1.0	0.0
200,000 < 250,000	0.0	0.0	0.0	0.1	0.0	0.1	0.0
at least 250,000	0.0	0.1	0.0	0.1	0.0	0.1	0.0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Taxable Income Level	Withholdings	Estimated Payments & Credits	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	4,691,245	1,179,635	768,529	982,055	174,116	34,407	113,926
<b>Taxable Returns</b>	<b>4,616,959</b>	<b>1,169,692</b>	<b>768,529</b>	<b>792,002</b>	<b>170,440</b>	<b>33,840</b>	<b>30</b>
at most 3,750	1,411	1,304	98	2,085	529	158	0
3,750+ < 7,500	3,216	1,928	463	3,464	700	290	2
7,500+ < 10,000	7,387	1,788	978	4,335	610	760	7
10,000 < 20,000	85,530	10,432	7,763	35,395	3,322	6,979	15
20,000 < 30,000	159,052	12,465	8,614	53,527	3,574	8,793	2
30,000 < 35,000	98,631	6,784	4,055	31,593	1,842	3,673	0
35,000 < 40,000	114,612	7,252	4,174	35,944	2,017	2,703	0
40,000 < 50,000	243,850	14,606	10,845	70,720	3,899	3,433	0
50,000 < 60,000	248,818	15,101	12,590	68,267	3,733	1,917	0
60,000 < 70,000	254,647	15,081	12,915	66,524	3,669	1,425	0
70,000 < 75,000	128,749	8,032	6,775	32,543	2,036	461	0
75,000 < 80,000	126,542	8,155	7,181	30,381	1,971	371	0
80,000 < 90,000	240,788	16,355	17,616	49,984	3,708	501	0
90,000 < 100,000	218,014	16,837	22,425	36,960	3,550	381	0
100,000 < 150,000	797,477	84,858	111,941	102,890	15,338	1,039	0
150,000 < 200,000	440,668	79,164	77,051	46,084	13,485	385	0
200,000 < 250,000	256,415	69,456	53,210	25,159	10,582	179	3
250,000 < 500,000	507,195	215,081	132,183	45,141	30,277	268	0
500,000 < 1,000,000	295,666	185,628	93,193	23,593	24,238	84	0
1,000,000 < 3,000,000	236,133	211,143	100,975	18,118	24,543	35	0
at least 3,000,000	152,157	188,243	83,484	9,294	16,817	6	0
<b>Non-taxable Returns</b>	<b>74,286</b>	<b>9,942</b>	<b>0</b>	<b>190,053</b>	<b>3,676</b>	<b>567</b>	<b>113,897</b>
at most 3,750	17,106	4,847	0	38,532	1,667	98	18,900
3,750+ < 7,500	19,024	1,746	0	51,377	663	1	33,350
7,500+ < 10,000	11,695	790	0	32,358	342	2	21,568
10,000 < 20,000	25,793	1,639	0	66,013	693	25	40,078
20,000 < 35,000	100	11	0	219	7	111	0
35,000 < 50,000	134	34	0	298	6	127	0
50,000 < 75,000	147	46	0	281	20	106	0
75,000 < 100,000	75	12	0	134	6	43	0
100,000 < 200,000	144	46	0	229	27	45	0
200,000 < 250,000	32	31	0	86	5	3	0
at least 250,000	35	740	0	528	241	7	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Taxable Income Level	Withholdings	Estimated Payments & Credits	Cash Payments & Receivables	Refunds Issued	Credits Approved	Property Tax Credit	NJ Earned Income Credit
All Returns	2,897.7	282.8	670.3	2,530.6	131.7	693.1	217.4
<b>Taxable Returns</b>	<b>2,285.1</b>	<b>256.6</b>	<b>670.3</b>	<b>1,874.9</b>	<b>120.4</b>	<b>681.6</b>	<b>0.1</b>
at most 3,750	5.1	3.1	3.5	7.8	1.8	3.2	0.0
3,750+ < 7,500	12.1	4.7	7.3	13.5	2.5	5.9	0.0
7,500+ < 10,000	36.4	4.5	11.7	34.4	2.4	15.4	0.0
10,000 < 20,000	292.8	22.5	61.6	273.1	12.1	140.8	0.0
20,000 < 30,000	339.6	21.0	48.1	320.8	11.5	177.1	0.0
30,000 < 35,000	154.1	9.5	20.4	146.4	5.1	74.1	0.0
35,000 < 40,000	146.1	9.0	20.5	137.8	4.8	54.3	0.0
40,000 < 50,000	236.3	15.8	47.2	211.1	8.2	68.9	0.0
50,000 < 60,000	182.4	13.7	39.4	161.0	6.9	38.5	0.0
60,000 < 70,000	152.7	12.0	35.2	132.6	5.9	28.7	0.0
70,000 < 75,000	68.1	5.6	18.4	56.8	2.8	9.3	0.0
75,000 < 80,000	62.0	5.4	19.8	48.7	2.6	7.5	0.0
80,000 < 90,000	106.6	10.0	43.5	73.8	4.5	10.1	0.0
90,000 < 100,000	84.8	9.3	42.0	51.3	3.9	7.7	0.0
100,000 < 150,000	228.5	36.0	130.0	122.1	14.0	20.9	0.0
150,000 < 200,000	80.8	21.2	51.0	39.7	8.5	7.7	0.0
200,000 < 250,000	34.4	13.1	23.3	16.2	5.4	3.6	0.0
250,000 < 500,000	44.1	24.2	32.4	20.2	10.3	5.4	0.0
500,000 < 1,000,000	12.6	10.1	10.0	5.6	4.6	1.7	0.0
1,000,000 < 3,000,000	4.7	4.9	4.3	1.9	2.1	0.7	0.0
at least 3,000,000	0.8	1.0	0.8	0.3	0.4	0.1	0.0
<b>Non-taxable Returns</b>	<b>612.6</b>	<b>26.2</b>	<b>0.0</b>	<b>655.6</b>	<b>11.3</b>	<b>11.5</b>	<b>217.3</b>
at most 3,750	255.1	13.7	0.0	266.6	5.5	2.0	51.2
3,750+ < 7,500	174.3	5.7	0.0	184.4	2.5	0.0	54.5
7,500+ < 10,000	74.5	2.4	0.0	79.2	1.1	0.0	33.7
10,000 < 20,000	107.2	4.3	0.0	115.9	2.0	0.5	77.9
20,000 < 35,000	0.4	0.0	0.0	2.4	0.0	2.3	0.0
35,000 < 50,000	0.4	0.0	0.0	2.7	0.0	2.6	0.0
50,000 < 75,000	0.4	0.0	0.0	2.3	0.0	2.1	0.0
75,000 < 100,000	0.2	0.0	0.0	1.0	0.0	0.9	0.0
100,000 < 200,000	0.2	0.0	0.0	1.0	0.0	0.9	0.0
200,000 < 250,000	0.0	0.0	0.0	0.1	0.0	0.1	0.0
at least 250,000	0.0	0.1	0.0	0.1	0.0	0.1	0.0

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**Table 4.1 Sources of Income: All Returns 2002-2003 Comparison**

Income Source	Number of Returns			Amounts (\$000)			Percent of Gross Income		
	2003	2002	Percent Change	2003	2002	Percent Change	2003	2002	Change
Employee Compensation	3,052,175	3,030,546	0.7%	178,693,200	174,455,011	2.4%	78.9%	79.2%	-0.3%
Interest	1,975,257	2,139,005	-7.7%	3,421,203	4,076,863	-16.1%	1.5%	1.9%	-0.3%
Dividends	1,164,682	1,215,286	-4.2%	3,595,598	3,976,186	-9.6%	1.6%	1.8%	-0.2%
Other Income	1,261,462	1,272,084	-0.8%	41,585,883	38,578,710	7.8%	18.4%	17.5%	0.8%
<b>Total Income</b>	<b>3,549,310</b>	<b>3,571,269</b>	<b>-0.6%</b>	<b>227,295,883</b>	<b>221,086,771</b>	<b>2.8%</b>	<b>100.4%</b>	<b>100.4%</b>	<b>0.0%</b>
Other Retirement Exclusion	163,324	180,422	-9.5%	1,203,272	1,184,402	1.6%	0.5%	0.5%	0.0%
<b>Gross Income</b>	<b>3,579,847</b>	<b>3,571,269</b>	<b>0.2%</b>	<b>226,368,253</b>	<b>220,139,521</b>	<b>2.8%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>
<b>Sources of Other Income:</b>									
S-Corporation Income	74,709	75,251	-0.7%	6,137,138	6,078,879	1.0%	2.7%	2.8%	-0.1%
Net Profits from Business	371,300	355,485	4.4%	8,824,644	8,369,407	5.4%	3.9%	3.8%	0.1%
Net Capital Gains	379,901	382,637	-0.7%	7,244,347	5,651,915	28.2%	3.2%	2.6%	0.6%
Pensions and Annuities	453,774	467,905	-3.0%	7,438,145	7,468,851	-0.4%	3.3%	3.4%	-0.1%
Distributive Share of									
Partnership Income	99,466	98,598	0.9%	8,254,099	7,236,448	14.1%	3.6%	3.3%	0.4%
Rental Income	107,581	110,308	-2.5%	1,377,429	1,367,628	0.7%	0.6%	0.6%	0.0%
Net Gambling Income	19,929	21,277	-6.3%	100,442	125,810	-20.2%	0.0%	0.1%	0.0%
Alimony Received	19,273	18,853	2.2%	328,409	306,249	7.2%	0.1%	0.1%	0.0%
All Other	159,022	172,512	-7.8%	1,881,231	1,973,524	-4.7%	0.8%	0.9%	-0.1%
Sub Total: Other Income	1,261,462	1,272,084	-0.8%	41,585,883	38,578,710	7.8%	18.4%	17.5%	0.8%

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**Table 4.2 Income Distribution: All Returns 2002-2003 Comparison**

Gross Income Level	Number of Returns (000s)			Amounts (\$m)		
	2003	2002	% Change	2003	2002	% Change
Under \$10,000	722.9	736.3	-1.8%	2,867	2,892	-0.9%
10,000 - 20,000	463.7	466.0	-0.5%	6,871	6,914	-0.6%
20,000 - 35,000	569.3	576.6	-1.3%	15,496	15,688	-1.2%
35,000 - 50,000	446.9	446.9	0.0%	18,814	18,806	0.0%
50,000 - 75,000	482.5	484.2	-0.3%	29,703	29,814	-0.4%
75,000 - 100,000	321.6	316.3	1.7%	27,841	27,362	1.8%
100,000 - 250,000	428.5	455.9	-6.0%	68,772	65,390	5.2%
at least 250,000	94.2	89.2	5.6%	56,004	53,273	5.1%
<b>Total</b>	<b>3,529.6</b>	<b>3,571.3</b>	<b>-1.2%</b>	<b>226,368</b>	<b>220,140</b>	<b>2.8%</b>

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2003	2002	change	2003	2002	change
Under \$10,000	20.5%	20.6%	-0.1%	1.3%	1.3%	0.0%
10,000 - 20,000	13.1%	13.0%	0.1%	3.0%	3.1%	-0.1%
20,000 - 35,000	16.1%	16.1%	0.0%	6.8%	7.1%	-0.3%
35,000 - 50,000	12.7%	12.5%	0.1%	8.3%	8.5%	-0.2%
50,000 - 75,000	13.7%	13.6%	0.1%	13.1%	13.5%	-0.4%
75,000 - 100,000	9.1%	8.9%	0.3%	12.3%	12.4%	-0.1%
100,000 - 250,000	12.1%	12.8%	-0.6%	30.4%	29.7%	0.7%
at least 250,000	2.7%	2.5%	0.2%	24.7%	24.2%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>



**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**Table 4.4 Net Charged Tax: Taxable Returns 2002-2003 Comparison**

Gross Income Level	Number of Returns (000s)			Amount (\$000s)		
	2003	2002	%Change	2003	2002	%Change
Under \$10,000	0.0	0.0		0	0	
10,000 - 20,000	239.9	246.4	-2.7%	36,428	41,250	-11.7%
20,000 - 35,000	555.1	570.7	-2.7%	164,801	181,378	-9.1%
35,000 - 50,000	429.0	441.9	-2.9%	245,265	253,093	-3.1%
50,000 - 75,000	460.2	480.2	-4.2%	477,712	484,928	-1.5%
75,000 - 100,000	308.7	314.7	-1.9%	516,367	508,003	1.6%
100,000 - 250,000	464.9	454.2	2.4%	1,887,243	1,797,513	5.0%
at least 250,000	92.9	89.0	4.4%	2,314,967	2,174,785	6.4%
Total	2,550.7	2,597.2	-1.8%	5,642,782	5,440,950	3.7%

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%	0.0%
10,000 - 20,000	9.4%	9.5%	-0.1%	0.6%	0.8%	-0.1%
20,000 - 35,000	21.8%	22.0%	-0.2%	2.9%	3.3%	-0.4%
35,000 - 50,000	16.8%	17.0%	-0.2%	4.3%	4.7%	-0.3%
50,000 - 75,000	18.0%	18.5%	-0.5%	8.5%	8.9%	-0.4%
75,000 - 100,000	12.1%	12.1%	0.0%	9.2%	9.3%	-0.2%
100,000 - 250,000	18.2%	17.5%	0.7%	33.4%	33.0%	0.4%
at least 250,000	3.6%	3.4%	0.2%	41.0%	40.0%	1.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**Table 4.5 Average Tax And Effective Rate - All Returns 2002-2003 Comparison**

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2003	2002	03 - '02 Change	2003	2002	03 - '02 Change
Under \$10,000	-	-	-	-	-	-
10,000 - 20,000	152	167	(16)	1.0%	1.1%	-0.1%
20,000 - 35,000	297	318	(21)	1.1%	1.2%	-0.1%
35,000 - 50,000	572	573	(1)	1.4%	1.4%	0.0%
50,000 - 75,000	1,038	1,010	28	1.7%	1.6%	0.0%
75,000 - 100,000	1,673	1,614	59	1.9%	1.9%	0.1%
100,000 - 250,000	4,059	3,958	102	2.8%	2.8%	0.1%
at least 250,000	24,918	24,445	472	4.2%	4.1%	0.1%
<b>Total</b>	<b>\$2,212</b>	<b>\$2,095</b>	<b>\$117</b>	<b>2.6%</b>	<b>2.6%</b>	<b>0.1%</b>



**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

**Table 4.6 Comparative Tax Payments- All Returns (\$000s)**

	Tax Year		Change	
	2003	2002	Amount	Percent
Taxes Withheld	4,691.2	4,511.6	179.7	4.0%
Estimated Payments and Credits Applied	1,179.6	1,182.3	(2.7)	-0.2%
Cash Payments	768.5	696.3	72.2	10.4%
Gross Collections	6,639.4	6,390.2	249.2	3.9%
Refunds Issued	982.1	959.5	22.6	2.4%
Credits Approved	174.1	159.5	14.6	9.2%
Gross Outflows	1,156.2	1,119.0	37.2	3.3%
Charged Tax	5,483.2	5,279.5	203.8	3.9%
Property Tax Credit	34.4	35.0	(0.6)	-1.6%
Earned Income Credit	113.9	97.4	16.6	17.0%
Net Charged Tax	5,334.9	5,147.2	187.8	3.6%

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

COUNTY	NUMBER OF RETURNS	TOTAL INCOME (\$000)	TAXABLE INCOME (\$000)	NET CHARGED TAX (\$000)	AVERAGE TOTAL INCOME (\$)	AVERAGE TAXABLE INCOME (\$)	AVERAGE NET CHARGED TAX (\$)
ATLANTIC	111,805	4,947,421	4,371,115	113,815	44,250	39,096	1,018
BERGEN	377,354	30,429,999	27,817,765	758,081	80,640	73,718	2,009
BURLINGTON	178,781	11,005,721	9,903,434	271,740	61,560	55,394	1,520
CAMDEN	199,198	10,282,995	9,188,416	223,197	51,622	46,127	1,120
CAPE MAY	39,977	1,945,027	1,731,576	51,207	48,654	43,314	1,281
CUMBERLAND	53,509	2,102,151	1,863,959	44,401	39,286	34,834	830
ESSEX	299,819	18,609,075	16,887,842	451,012	62,068	56,327	1,504
GLOUCESTER	106,421	5,707,169	5,095,383	114,612	53,628	47,879	1,077
HUDSON	247,326	10,396,047	9,455,843	165,941	42,034	38,232	671
HUNTERDON	51,200	4,780,307	4,345,957	155,683	93,365	84,882	3,041
MERCER	139,016	9,802,628	8,941,822	279,419	70,514	64,322	2,010
MIDDLESEX	315,953	18,192,514	16,328,269	404,358	57,580	51,679	1,280
MONMOUTH	256,498	20,150,282	18,319,819	538,957	78,559	71,423	2,101
MORRIS	202,465	18,876,100	17,314,913	586,554	93,231	85,521	2,897
OCEAN	223,475	10,723,591	9,377,325	245,995	47,986	41,961	1,101
PASSAIC	200,090	9,376,202	8,253,262	205,291	46,860	41,248	1,026
SALEM	24,920	1,154,336	1,028,638	22,195	46,322	41,278	891
SOMERSET	130,794	12,487,641	11,493,143	398,778	95,476	87,872	3,049
SUSSEX	58,757	3,870,557	3,445,294	97,935	65,874	58,636	1,667
UNION	217,189	13,579,045	12,239,948	323,425	62,522	56,356	1,489
WARREN	42,335	2,423,194	2,146,855	57,185	57,239	50,711	1,351
COUNTY UNKNOWN	187,043	10,045,445	9,230,302	264,746	53,707	49,349	1,415
Statewide	3,663,925	230,887,447	208,780,881	5,774,526	63,016	56,983	1,576

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**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	97,477	45,940	1,058	14,328	32,759	744
BERGEN	316,432	85,514	2,094	60,922	55,328	1,565
BURLINGTON	152,714	66,252	1,643	26,067	34,069	800
CAMDEN	175,045	54,253	1,172	24,153	32,554	749
CAPE MAY	31,505	52,823	1,403	8,472	33,148	827
CUMBERLAND	46,733	40,979	853	6,776	27,611	671
ESSEX	266,410	63,041	1,494	33,409	54,308	1,588
GLOUCESTER	93,434	57,567	1,161	12,987	25,295	471
HUDSON	224,806	43,579	685	22,520	26,612	527
HUNTERDON	44,711	99,466	3,268	6,489	51,328	1,473
MERCER	119,340	74,395	2,107	19,676	46,976	1,424
MIDDLESEX	275,757	61,101	1,355	40,196	33,425	766
MONMOUTH	220,552	83,702	2,229	35,946	47,006	1,317
MORRIS	174,266	99,351	3,099	28,199	55,413	1,647
OCEAN	171,180	55,085	1,291	52,295	24,749	479
PASSAIC	177,107	48,497	1,055	22,983	34,245	801
SALEM	21,165	50,024	952	3,755	25,452	548
SOMERSET	114,678	101,217	3,240	16,116	54,623	1,691
SUSSEX	52,303	69,202	1,757	6,454	38,904	935
UNION	187,898	65,771	1,547	29,291	41,677	1,116
WARREN	36,620	61,700	1,468	5,715	28,650	597
COUNTY UNKNOWN	164,708	54,105	1,377	22,335	50,766	1,697
Statewide	3,164,841	66,507	1,653	499,084	40,883	1,087

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

COUNTY	EMPLOYEE COMPENSATION		INTEREST	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	98,350	40,634	49,639	1,405
BERGEN	310,486	71,630	247,661	2,338
BURLINGTON	154,858	57,996	97,995	1,303
CAMDEN	175,108	48,232	90,857	1,332
CAPE MAY	31,974	40,611	23,759	1,911
CUMBERLAND	46,935	37,383	22,423	1,273
ESSEX	259,866	55,539	134,418	1,977
GLOUCESTER	93,686	52,202	56,184	949
HUDSON	215,865	42,000	100,822	1,103
HUNTERDON	43,839	84,740	36,412	1,770
MERCER	119,147	64,290	77,747	1,677
MIDDLESEX	274,912	56,111	187,071	1,324
MONMOUTH	216,749	70,163	158,805	1,994
MORRIS	172,861	84,310	139,419	1,934
OCEAN	171,422	47,882	132,699	1,773
PASSAIC	173,660	44,739	94,050	1,452
SALEM	21,358	44,811	13,805	1,256
SOMERSET	113,068	85,050	87,131	2,002
SUSSEX	51,691	61,616	36,370	1,118
UNION	185,790	58,061	115,323	1,904
WARREN	36,280	56,143	25,671	1,209
COUNTY UNKNOWN	157,622	47,563	80,802	2,105
Statewide	3,125,527	58,149	2,009,063	1,720

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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	39,604	26,643	548	31,845	84,027	2,205	24,094	27,985	398
BERGEN	136,166	36,631	818	139,429	143,657	3,702	35,066	47,160	711
BURLINGTON	61,889	31,010	674	66,664	108,389	2,902	20,990	39,213	583
CAMDEN	70,652	28,608	548	63,980	97,427	2,331	37,219	29,742	385
CAPE MAY	13,789	26,636	634	12,572	90,151	2,589	4,457	30,351	471
CUMBERLAND	17,533	23,536	444	15,596	73,734	1,754	12,853	25,542	332
ESSEX	102,751	31,591	691	74,966	143,021	3,811	84,107	30,662	416
GLOUCESTER	36,664	27,440	504	42,981	90,101	1,926	12,189	35,323	478
HUDSON	107,838	36,030	581	58,426	72,745	1,227	54,778	27,323	308
HUNTERDON	17,305	36,282	1,002	24,004	148,516	5,053	2,713	73,780	2,085
MERCER	48,945	32,820	799	45,630	139,238	4,293	22,386	34,773	535
MIDDLESEX	112,463	31,666	678	117,506	98,206	2,294	40,343	36,543	523
MONMOUTH	91,618	32,959	774	100,755	140,382	3,910	24,268	42,272	754
MORRIS	71,855	37,469	1,011	84,557	161,037	5,247	14,840	54,633	1,218
OCEAN	69,551	28,166	627	78,137	84,625	2,080	20,647	35,313	549
PASSAIC	70,346	28,839	608	59,275	88,484	2,129	44,823	26,724	339
SALEM	8,057	25,404	448	9,362	78,676	1,597	3,334	30,422	369
SOMERSET	46,493	40,433	1,154	53,327	167,361	5,602	12,707	50,359	1,064
SUSSEX	19,656	30,145	693	27,182	102,183	2,705	4,507	43,424	715
UNION	76,495	31,062	695	67,663	124,964	3,165	40,210	33,753	480
WARREN	14,129	29,486	646	18,125	92,746	2,311	3,703	36,267	568
COUNTY UNKNOWN	78,718	31,518	709	50,704	103,820	2,947	29,969	29,867	463
Statewide	1,312,517	32,264	712	1,242,686	117,655	3,166	550,203	34,111	509

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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	6,244	20,015	411	7,219	44,189	1,053	666	26,538	500
BERGEN	26,197	30,313	792	31,708	77,033	2,225	2,221	32,503	600
BURLINGTON	10,646	21,223	495	13,964	45,150	1,082	1,088	20,653	259
CAMDEN	10,426	19,084	410	12,208	45,633	1,098	1,152	18,973	205
CAPE MAY	3,628	21,503	508	4,521	42,935	1,093	206	21,600	331
CUMBERLAND	2,907	15,267	305	3,482	38,978	1,014	276	18,032	290
ESSEX	15,475	26,560	661	15,104	87,837	2,731	2,315	22,749	305
GLOUCESTER	5,302	15,483	256	7,038	33,478	661	493	16,909	177
HUDSON	11,262	17,954	376	9,592	37,831	751	1,326	21,070	232
HUNTERDON	2,635	30,114	805	3,618	68,247	2,014	170	22,736	323
MERCER	8,948	23,967	606	9,481	70,796	2,276	920	22,372	321
MIDDLESEX	17,262	19,442	387	20,764	46,287	1,125	1,653	20,648	254
MONMOUTH	15,955	25,331	628	18,242	67,702	1,990	1,296	24,939	375
MORRIS	11,532	29,629	802	15,488	75,495	2,303	840	29,575	495
OCEAN	23,044	15,643	255	27,627	32,619	676	1,083	19,785	267
PASSAIC	10,236	19,745	389	11,321	48,554	1,212	1,116	22,180	295
SALEM	1,503	14,210	215	2,057	34,878	829	148	11,921	133
SOMERSET	7,037	30,186	848	8,357	77,145	2,484	504	25,064	374
SUSSEX	2,636	22,740	427	3,557	52,263	1,361	189	19,062	184
UNION	13,176	24,105	553	14,283	60,132	1,722	1,414	23,162	364
WARREN	2,446	17,810	368	3,051	38,159	805	154	17,726	235
COUNTY UNKNOWN	12,410	28,875	817	8,723	83,957	3,038	743	31,789	801
Statewide	220,907	23,144	545	251,405	57,869	1,614	19,973	23,611	356

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**Table 5E Summary of Filing Characteristics**

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	TOTAL DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE	OTHER
ATLANTIC	150,869	74,797	2,599	19,241	4,541	5,991
BERGEN	548,491	229,796	6,729	83,344	21,968	16,415
BURLINGTON	259,409	116,210	4,441	35,854	11,116	6,010
CAMDEN	275,386	141,009	4,758	32,702	11,671	9,852
CAPE MAY	57,070	21,316	1,283	11,751	1,859	1,004
CUMBERLAND	72,587	38,592	1,888	9,100	2,161	3,903
ESSEX	389,889	217,736	5,488	43,769	13,651	23,323
GLOUCESTER	156,440	74,659	3,093	17,850	7,090	3,734
HUDSON	315,344	137,560	4,345	28,385	7,592	18,827
HUNTERDON	78,822	35,523	868	8,891	3,808	941
MERCER	194,127	91,744	3,134	26,410	7,963	5,970
MIDDLESEX	454,223	202,253	6,720	54,885	17,926	19,235
MONMOUTH	375,495	176,202	5,718	48,613	17,517	8,445
MORRIS	302,510	133,803	3,297	38,875	13,754	6,679
OCEAN	329,239	135,036	7,983	73,307	10,933	6,371
PASSAIC	270,686	144,068	3,692	30,622	9,712	11,708
SALEM	36,339	16,489	827	5,209	1,487	944
SOMERSET	192,478	88,835	2,149	21,946	7,902	6,335
SUSSEX	89,496	43,207	1,487	8,704	4,426	1,453
UNION	299,135	144,235	4,131	39,586	10,769	13,260
WARREN	63,511	28,982	1,055	7,825	2,587	1,073
COUNTY UNKNOWN	246,470	100,518	3,840	28,008	5,339	9,303
Statewide	5,158,016	2,392,570	79,525	674,877	195,772	180,776

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	45,848	39,064	24,760	1,970	163
BERGEN	162,363	171,137	37,287	5,983	584
BURLINGTON	72,535	80,628	22,078	3,269	271
CAMDEN	81,078	76,188	38,371	3,196	365
CAPE MAY	17,417	17,093	4,663	738	66
CUMBERLAND	20,440	19,078	13,129	749	113
ESSEX	118,226	90,070	86,422	4,725	376
GLOUCESTER	41,966	50,019	12,682	1,570	184
HUDSON	119,100	68,018	56,104	3,774	330
HUNTERDON	19,940	27,622	2,883	688	67
MERCER	57,893	55,111	23,306	2,486	220
MIDDLESEX	129,725	138,270	41,996	5,429	533
MONMOUTH	107,573	118,997	25,564	3,914	450
MORRIS	83,387	100,045	15,680	3,034	319
OCEAN	92,595	105,764	21,730	2,976	410
PASSAIC	80,582	70,596	45,939	2,674	299
SALEM	9,560	11,419	3,482	412	47
SOMERSET	53,530	61,684	13,211	2,182	187
SUSSEX	22,292	30,739	4,696	938	92
UNION	89,671	81,946	41,624	3,591	357
WARREN	16,575	21,176	3,857	660	67
COUNTY UNKNOWN	91,128	59,427	30,712	5,564	212
Statewide	1,533,424	1,494,091	570,176	60,522	5,712



Statistics of Income 2005: New Jersey Income Tax Returns for 2003

**Table 5F Income Per Capita Summary**

<u>COUNTY</u>	<u>ESTIMATED POPULATION</u>	<u>TOTAL INCOME PER CAPITA</u>	<u>NET CHARGED TAX PER CAPITA</u>	<u>WAGE INCOME PER CAPITA</u>
ATLANTIC	231,657	21,357	491	17,251
BERGEN	794,702	38,291	954	27,985
BURLINGTON	381,629	28,839	712	23,534
CAMDEN	426,247	24,125	524	19,814
CAPE MAY	79,390	24,500	645	16,356
CUMBERLAND	115,082	18,267	386	15,246
ESSEX	630,948	29,494	715	22,875
GLOUCESTER	234,833	24,303	488	20,826
HUDSON	471,731	22,038	352	19,219
HUNTERDON	115,286	41,465	1,350	32,223
MERCER	291,841	33,589	957	26,247
MIDDLESEX	675,711	26,924	598	22,829
MONMOUTH	560,142	35,974	962	27,150
MORRIS	442,992	42,610	1,324	32,899
OCEAN	470,646	22,785	523	17,440
PASSAIC	426,462	21,986	481	18,218
SALEM	53,772	21,467	413	17,799
SOMERSET	287,648	43,413	1,386	33,431
SUSSEX	134,156	28,851	730	23,741
UNION	456,630	29,738	708	23,623
WARREN	93,566	25,898	611	21,769
COUNTY UNKNOWN	356,291	28,194	743	21,042
Statewide	7,731,362	29,864	747	23,507

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

COUNTY	Total Income From:								
	\$0.00 to \$10,000	\$10,000 to \$20,000	\$20,000 to \$35,000	\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 and Over
ATLANTIC	21,588	19,153	24,403	15,326	14,046	8,061	8,083	802	343
BERGEN	68,228	42,132	52,876	46,396	51,752	36,283	62,885	11,100	5,702
BURLINGTON	32,744	20,397	26,724	22,877	27,527	19,001	26,006	2,582	923
CAMDEN	40,912	28,751	34,958	26,074	27,996	17,339	20,245	2,139	784
CAPE MAY	9,866	6,462	6,698	4,733	5,179	2,872	3,472	478	217
CUMBERLAND	12,178	9,154	11,108	7,159	7,006	3,540	3,027	242	95
ESSEX	60,469	47,868	57,428	39,994	34,382	19,837	30,665	5,970	3,206
GLOUCESTER	20,117	12,815	15,929	13,559	17,378	11,847	13,845	730	201
HUDSON	52,499	44,887	50,555	35,122	30,342	15,215	16,464	1,701	541
HUNTERDON	8,411	4,062	5,168	4,895	6,805	5,843	13,156	2,178	682
MERCER	26,734	16,992	22,050	17,550	17,961	12,344	20,831	3,156	1,398
MIDDLESEX	57,668	38,232	48,373	40,680	47,760	33,193	45,450	3,653	944
MONMOUTH	49,705	27,992	33,222	27,541	33,910	26,241	47,290	7,354	3,243
MORRIS	33,087	18,818	23,988	22,264	27,578	21,648	43,760	7,876	3,446
OCEAN	52,552	32,333	35,085	26,417	31,688	20,814	22,300	1,695	591
PASSAIC	42,378	33,835	37,919	25,654	23,619	14,969	19,457	1,716	543
SALEM	5,331	3,363	4,090	3,144	3,952	2,543	2,357	109	31
SOMERSET	20,763	12,233	15,827	14,310	17,533	13,838	28,558	5,394	2,338
SUSSEX	9,932	5,457	7,319	7,209	10,085	7,722	9,928	858	247
UNION	42,065	31,547	37,292	28,512	27,941	17,426	26,437	4,126	1,843
WARREN	7,851	4,638	5,823	5,369	6,710	5,050	6,419	377	98
COUNTY UNKNOWN	44,850	33,089	35,391	23,499	20,993	10,796	14,498	2,484	1,443
Statewide: number	719,928	494,210	592,226	458,284	492,143	326,422	485,133	66,720	28,859
% of state total	19.6%	13.5%	16.2%	12.5%	13.4%	8.9%	13.2%	1.8%	0.8%

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Total Income	Everywhere		New Jersey		Total Income	Gross Income	Excess Retirement Exclusion
		Retirement Exclusion	Gross Income	Retirement Exclusion	Gross Income			
<b>All Returns</b>	78,036,405	34,800	78,004,380	2,776	13,781,056	34,829	13,759,722	13,496
<b>Taxable Returns</b>	67,545,388	19,185	67,526,203	0	13,540,910	19,212	13,524,398	2,700
< 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	201,426	991	200,435	0	131,216	991	130,428	204
20,000 < 30,000	504,088	2,264	501,824	0	333,907	2,264	332,127	484
30,000 < 35,000	302,227	973	301,254	0	198,836	974	198,059	197
35,000 < 40,000	343,053	747	342,306	0	224,223	747	223,573	97
40,000 < 50,000	766,780	1,678	765,102	0	489,457	1,682	488,033	258
50,000 < 60,000	791,264	1,171	790,093	0	482,874	1,191	481,848	164
60,000 < 70,000	811,063	1,142	809,921	0	465,856	1,142	464,900	186
70,000 < 75,000	417,376	644	416,732	0	237,289	644	236,682	37
75,000 < 80,000	410,127	299	409,828	0	226,970	299	226,714	43
80,000 < 90,000	853,005	781	852,223	0	462,288	781	461,529	22
90,000 < 100,000	810,717	635	810,082	0	428,999	635	428,411	47
100,000 < 150,000	3,373,667	2,153	3,371,514	0	1,645,907	2,156	1,643,978	227
150,000 < 200,000	2,326,388	1,184	2,325,204	0	1,040,087	1,184	1,039,019	116
200,000 < 250,000	1,656,457	686	1,655,770	0	665,943	686	665,331	73
250,000 < 500,000	4,898,668	1,953	4,896,715	0	1,506,350	1,953	1,504,626	228
500,000 < 1,000,000	5,213,790	1,125	5,212,664	0	1,149,918	1,125	1,148,988	195
1,000,000 < 3,000,000	9,310,408	500	9,309,908	0	1,372,633	500	1,372,194	61
at least 3,000,000	34,554,885	259	34,554,627	0	2,478,158	259	2,477,961	61
<b>Non-taxable Returns</b>	10,491,017	15,615	10,478,178	2,776	240,146	15,617	235,324	10,796
at most 3,750	26,743	6,986	22,533	2,776	18,717	6,986	16,704	4,973
3,750+ < 7,500	73,135	1,414	71,720	0	47,994	1,414	47,293	714
7,500+ < 10,000	71,353	857	70,496	0	43,697	857	43,193	353
10,000 < 20,000	233,034	2,426	230,608	0	126,522	2,426	125,127	1,030
20,000 < 35,000	131,544	1,092	130,452	0	1,200	1,092	1,055	947
35,000 < 50,000	158,365	554	157,811	0	494	555	480	541
50,000 < 75,000	284,553	492	284,062	0	604	492	582	469
75,000 < 100,000	258,043	348	257,695	0	419	348	392	320
100,000 < 200,000	609,770	466	609,305	0	497	466	497	466
200,000 < 250,000	190,990	108	190,882	0	0	108	0	108
at least 250,000	8,453,488	875	8,452,614	0	2	875	2	875

Statistics of Income 2004: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Total Income	Everywhere Other Retirement Exclusion	Gross Income	Excess Retirement Exclusion	Total Income	New Jersey Other Retirement Exclusion	Gross Income	Excess Retirement Exclusion
<b>All Returns</b>	278	3	279	0	244	3	244	1
<b>Taxable Returns</b>	204	2	204	0	204	2	204	0
< 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	14	0	14	0	14	0	14	0
20,000 < 30,000	20	0	20	0	20	0	20	0
30,000 < 35,000	9	0	9	0	9	0	9	0
35,000 < 40,000	9	0	9	0	9	0	9	0
40,000 < 50,000	17	0	17	0	17	0	17	0
50,000 < 60,000	14	0	14	0	14	0	14	0
60,000 < 70,000	12	0	12	0	12	0	12	0
70,000 < 75,000	6	0	6	0	6	0	6	0
75,000 < 80,000	5	0	5	0	5	0	5	0
80,000 < 90,000	10	0	10	0	10	0	10	0
90,000 < 100,000	9	0	9	0	9	0	9	0
100,000 < 150,000	28	0	28	0	28	0	28	0
150,000 < 200,000	13	0	13	0	13	0	13	0
200,000 < 250,000	7	0	7	0	7	0	7	0
250,000 < 500,000	14	0	14	0	14	0	14	0
500,000 < 1,000,000	7	0	7	0	7	0	7	0
1,000,000 < 3,000,000	6	0	6	0	6	0	6	0
at least 3,000,000	3	0	3	0	3	0	3	0
<b>Non-taxable Returns</b>	73	1	75	0	40	1	39	1
at most 3,750	12	1	13	0	10	1	9	1
3,750+ < 7,500	13	0	13	0	11	0	11	0
7,500+ < 10,000	8	0	8	0	7	0	7	0
10,000 < 20,000	15	0	15	0	12	0	12	0
20,000 < 35,000	5	0	5	0	0	0	0	0
35,000 < 50,000	4	0	4	0	0	0	0	0
50,000 < 75,000	5	0	5	0	0	0	0	0
75,000 < 100,000	3	0	3	0	0	0	0	0
100,000 < 200,000	4	0	4	0	0	0	0	0
200,000 < 250,000	1	0	1	0	0	0	0	0
at least 250,000	4	0	4	0	0	0	0	0

**Statistics of Income 2005: New Jersey Income Tax Returns for 2003**

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

Gross Income Level	Everywhere Taxable Income	Schedule Tax		Tax Variance		Charged Tax
		Total*	New Jersey	Under	Over	
All Returns	76,863,760	4,287,589	588,442	-30	30	586,096
<b>Taxable Returns</b>	<b>66,615,073</b>	<b>3,715,420</b>	<b>586,096</b>	<b>-26</b>	<b>25</b>	<b>586,096</b>
< 10,000	0	0	0	0	0	0
10,000 < 20,000	180,376	2,525	1,648	-2	2	1,648
20,000 < 30,000	442,333	6,385	4,242	-3	3	4,241
30,000 < 35,000	271,950	4,113	2,720	-1	1	2,720
35,000 < 40,000	314,012	4,967	3,271	-1	1	3,271
40,000 < 50,000	708,916	13,006	8,387	-2	2	8,387
50,000 < 60,000	738,477	15,728	9,791	-2	2	9,791
60,000 < 70,000	761,359	17,518	10,321	-2	2	10,321
70,000 < 75,000	393,562	9,368	5,479	-1	1	5,479
75,000 < 80,000	388,153	9,577	5,435	-1	1	5,435
80,000 < 90,000	809,485	20,864	11,660	-1	1	11,661
90,000 < 100,000	773,022	22,080	11,957	-1	1	11,957
100,000 < 150,000	3,241,142	110,988	54,701	-3	3	54,701
150,000 < 200,000	2,256,758	93,446	42,030	-2	2	42,030
200,000 < 250,000	1,613,740	75,020	30,249	-1	1	30,249
250,000 < 500,000	4,803,080	253,193	77,766	-2	2	77,766
500,000 < 1,000,000	5,152,771	300,273	66,168	-1	1	66,168
1,000,000 < 3,000,000	9,256,114	568,931	83,802	-1	1	83,802
at least 3,000,000	34,509,825	2,187,439	156,470	0	0	156,470
<b>Non-taxable Returns</b>	<b>10,248,687</b>	<b>572,169</b>	<b>2,346</b>	<b>-4</b>	<b>5</b>	<b>0</b>
at most 3,750	10,185	143	93	-1	1	0
3,750+ < 7,500	50,867	712	480	-1	1	0
7,500+ < 10,000	53,578	750	465	-1	1	0
10,000 < 20,000	175,591	2,458	1,308	-1	1	0
20,000 < 35,000	114,012	1,675	0	0	0	0
35,000 < 50,000	144,526	2,525	0	0	0	0
50,000 < 75,000	265,145	5,770	0	0	0	0
75,000 < 100,000	243,695	6,311	0	0	0	0
100,000 < 200,000	585,482	21,649	0	0	0	0
200,000 < 250,000	186,013	8,644	0	0	0	0
at least 250,000	8,419,591	521,532	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 2005: New Jersey Income Tax Returns for 2003**

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

Gross Income Level	Everywhere Taxable Income	Schedule Tax		Tax Variance		Charged Tax
		Total*	New Jersey	Under	Over	
All Returns	273	273	241	121	120	204
<b>Taxable Returns</b>	<b>204</b>	<b>204</b>	<b>204</b>	<b>102</b>	<b>102</b>	<b>204</b>
< 10,000	0	0	0	0	0	0
10,000 < 20,000	14	14	14	7	7	14
20,000 < 30,000	20	20	20	10	10	20
30,000 < 35,000	9	9	9	5	5	9
35,000 < 40,000	9	9	9	5	5	9
40,000 < 50,000	17	17	17	9	8	17
50,000 < 60,000	14	14	14	7	7	14
60,000 < 70,000	12	12	12	6	6	12
70,000 < 75,000	6	6	6	3	3	6
75,000 < 80,000	5	5	5	3	3	5
80,000 < 90,000	10	10	10	5	5	10
90,000 < 100,000	9	9	9	4	4	9
100,000 < 150,000	28	28	28	14	14	28
150,000 < 200,000	13	13	13	7	7	13
200,000 < 250,000	7	7	7	4	4	7
250,000 < 500,000	14	14	14	7	7	14
500,000 < 1,000,000	7	7	7	4	4	7
1,000,000 < 3,000,000	6	6	6	3	3	6
at least 3,000,000	3	3	3	1	1	3
<b>Non-taxable Returns</b>	<b>68</b>	<b>68</b>	<b>36</b>	<b>18</b>	<b>18</b>	<b>0</b>
at most 3,750	8	8	7	3	4	0
3,750+ < 7,500	12	12	11	6	5	0
7,500+ < 10,000	8	8	7	4	3	0
10,000 < 20,000	15	15	11	6	6	0
20,000 < 35,000	5	5	0	0	0	0
35,000 < 50,000	4	4	0	0	0	0
50,000 < 75,000	5	5	0	0	0	0
75,000 < 100,000	3	3	0	0	0	0
100,000 < 200,000	4	4	0	0	0	0
200,000 < 250,000	1	1	0	0	0	0
at least 250,000	4	4	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 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	389,212	189,556	135,469	119,492	57,499	135,469
<b>Taxable Returns</b>	<b>371,742</b>	<b>183,004</b>	<b>135,469</b>	<b>96,464</b>	<b>48,403</b>	<b>135,469</b>
at most 3,750	0	0	0	0	0	0
3,750+ < 7,500	0	0	0	0	0	0
7,500+ < 10,000	0	0	0	0	0	0
10,000 < 20,000	2,071	73	193	837	28	193
20,000 < 30,000	5,431	252	402	2,108	96	402
30,000 < 35,000	3,525	143	199	1,268	51	199
35,000 < 40,000	4,235	188	221	1,596	52	221
40,000 < 50,000	10,417	515	577	3,391	143	577
50,000 < 60,000	11,516	473	819	3,244	114	819
60,000 < 70,000	12,003	604	947	3,462	168	947
70,000 < 75,000	6,321	313	470	1,742	83	470
75,000 < 80,000	6,189	398	451	1,713	125	451
80,000 < 90,000	12,836	764	1,145	3,327	190	1,145
90,000 < 100,000	12,543	789	1,299	2,907	176	1,299
100,000 < 150,000	51,886	4,565	7,646	10,009	1,075	7,646
150,000 < 200,000	36,345	5,105	6,688	6,632	1,179	6,688
200,000 < 250,000	24,447	4,900	5,107	4,498	1,067	5,107
250,000 < 500,000	53,685	18,691	16,483	11,644	4,273	16,483
500,000 < 1,000,000	36,365	25,405	15,002	9,840	5,844	15,002
1,000,000 < 3,000,000	38,619	42,120	18,303	11,037	11,961	18,303
at least 3,000,000	43,308	77,706	59,519	17,209	21,779	59,519
<b>Non-taxable Returns</b>	<b>17,470</b>	<b>6,552</b>	<b>0</b>	<b>23,029</b>	<b>9,096</b>	<b>0</b>
at most 3,750	685	184	0	923	112	0
3,750+ < 7,500	740	39	0	812	17	0
7,500+ < 10,000	705	75	0	750	32	0
10,000 < 20,000	2,220	175	0	2,436	59	0
20,000 < 35,000	1,179	132	0	1,314	30	0
35,000 < 50,000	1,362	86	0	1,477	28	0
50,000 < 75,000	2,256	207	0	2,452	7,070	0
75,000 < 100,000	1,758	214	0	2,077	58	0
100,000 < 200,000	3,021	656	0	4,070	125	0
200,000 < 250,000	636	216	0	780	97	0
at least 250,000	2,907	4,569	0	5,938	1,468	0

Statistics of Income 2005: New Jersey Income Tax Returns for 2003

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

Gross Income Level	Withholdings	Estimated Payments & Credits	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	212	26	79	185	13	79
<b>Taxable Returns</b>	<b>160</b>	<b>23</b>	<b>79</b>	<b>126</b>	<b>11</b>	<b>79</b>
at most 3,750	0	0	0	0	0	0
3,750+ < 7,500	0	0	0	0	0	0
7,500+ < 10,000	0	0	0	0	0	0
10,000 < 20,000	12	0	3	11	0	3
20,000 < 30,000	17	1	4	16	0	4
30,000 < 35,000	8	0	2	7	0	2
35,000 < 40,000	8	0	2	7	0	2
40,000 < 50,000	15	1	5	13	0	5
50,000 < 60,000	13	1	4	10	0	4
60,000 < 70,000	11	1	4	8	0	4
70,000 < 75,000	5	0	2	4	0	2
75,000 < 80,000	5	0	2	3	0	2
80,000 < 90,000	9	1	4	6	0	4
90,000 < 100,000	7	1	4	4	0	4
100,000 < 150,000	23	3	15	13	1	15
150,000 < 200,000	10	2	8	6	1	8
200,000 < 250,000	5	2	4	3	1	4
250,000 < 500,000	7	4	8	7	2	8
500,000 < 1,000,000	3	3	4	4	2	4
1,000,000 < 3,000,000	2	3	3	2	2	3
at least 3,000,000	1	2	1	1	1	1
<b>Non-taxable Returns</b>	<b>52</b>	<b>3</b>	<b>0</b>	<b>58</b>	<b>1</b>	<b>0</b>
at most 3,750	8	0	0	10	0	0
3,750+ < 7,500	11	0	0	11	0	0
7,500+ < 10,000	7	0	0	7	0	0
10,000 < 20,000	13	0	0	13	0	0
20,000 < 35,000	4	0	0	4	0	0
35,000 < 50,000	3	0	0	3	0	0
50,000 < 75,000	3	0	0	3	0	0
75,000 < 100,000	2	0	0	2	0	0
100,000 < 200,000	2	0	0	2	0	0
200,000 < 250,000	0	0	0	0	0	0
at least 250,000	1	1	0	2	0	0



## 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 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).

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 plus 1.750% excess over \$20,000
\$ 50,001 -- 70,000.....	\$805 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 plus 5.525% of the excess over \$80,000
\$150,001 or more.....	\$5,512.50 plus 6.370% of the excess over \$150,000

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 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 or more.....	\$2,651.25 plus 6.37% of the excess over \$75,000

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.

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 - whether a return was filed by a married or a single taxpayer was determined by the presence or absence of Spouse's Social Security Number.

## **DATA SOURCES**

Data in this report were based on the Division of Taxation Gross Income Tax File for return year 2003, 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, 2005 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.