

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2005 Income Tax Returns
Tax Filing Date April 15, 2006

Office of Revenue and Economic Analysis
Fall 2007

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

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

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

INTRODUCTION

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

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

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

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

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

Full Year Resident Filers

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

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

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

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

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

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

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

Table A. Full Year Resident Gross Income Tax Summary

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

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

Table B. Full Year Taxable Returns Summary

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

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

Table C. Summary by Return Type

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

All Full-year Resident Taxpayers

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

Returns with at least One Filer 65+

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

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

Table 1.4 Gross Income Distribution by Filing Status, Age

All Full-year Resident Returns

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 1.7 Gross Income Distribution by Filing Status

Married Filing Jointly

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

Married Filing Separately

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

Single

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

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

Table 1.7 Gross Income Distribution by Filing Status
(continued)

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

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

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

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

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

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

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

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

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

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

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

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

Table 1.13a 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
All Returns	243,917,903	192,320,475	2,238,337	2,730,885	46,681,284	97,475	44,397
Taxable Returns	232,630,793	182,289,260	2,136,881	2,646,029	45,577,520	18,897	0
at most 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,403,509	2,998,454	35,150	33,910	338,580	2,585	0
20,000 < 30,000	8,645,391	7,763,069	57,726	44,248	784,664	4,316	0
30,000 < 35,000	5,074,676	4,589,239	32,868	24,208	430,042	1,681	0
35,000 < 40,000	5,337,660	4,847,792	35,108	26,330	430,131	1,701	0
40,000 < 50,000	11,408,980	10,371,935	76,709	56,728	906,062	2,454	0
50,000 < 60,000	10,964,193	9,883,561	80,940	61,418	940,061	1,787	0
60,000 < 70,000	10,569,207	9,485,014	78,469	61,751	945,462	1,488	0
70,000 < 75,000	5,309,867	4,760,662	38,956	31,708	479,122	582	0
75,000 < 80,000	5,233,530	4,697,266	37,958	31,273	467,453	420	0
80,000 < 90,000	10,348,303	9,340,597	73,118	62,402	872,653	467	0
90,000 < 100,000	9,979,463	9,004,461	71,270	61,771	842,193	232	0
100,000 < 150,000	38,904,436	34,350,657	295,208	293,766	3,965,457	652	0
150,000 < 200,000	21,838,575	18,506,316	190,272	220,989	2,921,283	285	0
200,000 < 250,000	12,401,085	9,908,064	121,719	152,867	2,218,572	137	0
250,000 < 500,000	24,843,900	17,800,079	273,395	411,184	6,359,336	94	0
500,000 < 1,000,000	15,337,453	9,395,147	200,460	300,730	5,441,128	12	0
1,000,000 < 3,000,000	14,890,445	7,867,875	202,295	320,920	6,499,361	6	0
at least 3,000,000	18,140,121	6,719,073	235,261	449,828	10,735,959	0	0
Non-taxable Returns	11,287,110	10,031,215	101,455	84,857	1,103,764	78,578	44,397
at most 10,000	2,595,343	2,113,626	59,680	57,482	393,601	73,444	44,397
10,000 < 20,000	2,635,635	2,152,377	21,636	12,749	453,013	4,141	0
20,000 < 35,000	310,878	277,725	3,780	3,448	26,604	679	0
35,000 < 50,000	659,465	640,542	2,376	1,191	15,453	97	0
50,000 < 75,000	1,321,090	1,295,313	3,572	1,894	20,447	137	0
75,000 < 100,000	1,119,367	1,098,312	3,052	1,446	16,619	62	0
100,000 < 200,000	1,759,507	1,716,680	3,872	2,235	36,739	19	0
200,000 < 250,000	262,085	250,249	602	460	10,775	0	0
250,000 < 500,000	400,382	363,423	1,053	807	35,099	0	0
at least 500,000	223,358	122,967	1,833	3,144	95,414	0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 1.21a 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
All Returns	10,437,399	13,334,367	9,606,990	14,633,183	9,296,690	1,470,089	117,626	392,922	2,497,568
Taxable Returns	9,742,269	13,066,748	9,059,398	14,505,625	9,248,591	1,360,756	103,258	371,352	2,407,308
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	174,595	78,478	226,848	18,089	7,825	16,887	2,882	10,108	29,601
20,000 < 30,000	441,156	123,571	627,593	41,223	25,725	39,346	6,765	27,870	48,595
30,000 < 35,000	214,351	67,646	346,626	26,831	16,600	22,044	3,351	17,426	26,626
35,000 < 40,000	192,251	72,063	354,121	27,479	19,214	23,531	3,068	19,185	26,097
40,000 < 50,000	377,425	155,346	700,961	61,195	44,758	46,324	5,755	41,051	51,924
50,000 < 60,000	365,682	165,484	646,581	69,580	55,529	48,829	6,166	38,662	51,724
60,000 < 70,000	363,019	172,276	589,653	72,831	59,289	46,593	4,847	34,249	48,990
70,000 < 75,000	180,481	89,221	279,366	40,919	33,464	23,648	2,122	15,456	25,593
75,000 < 80,000	173,948	91,571	262,270	42,066	34,145	23,210	1,991	14,059	23,947
80,000 < 90,000	331,896	138,066	276,041	74,244	72,840	35,869	3,183	22,977	37,174
90,000 < 100,000	306,430	128,114	224,809	77,734	70,516	34,081	2,846	18,773	32,362
100,000 < 150,000	1,342,865	952,187	2,003,289	462,949	368,407	169,532	11,866	55,576	204,444
150,000 < 200,000	1,008,179	857,834	930,573	466,177	336,108	120,444	7,323	24,233	155,773
200,000 < 250,000	733,251	690,135	474,958	469,263	300,244	91,993	5,112	11,866	117,024
250,000 < 500,000	1,790,158	2,062,830	702,856	1,949,413	1,036,473	234,982	9,466	14,692	326,962
500,000 < 1,000,000	914,570	1,702,526	258,540	2,294,214	1,207,659	142,731	10,737	4,677	287,222
1,000,000 < 3,000,000	517,726	2,014,808	116,073	3,125,409	1,911,414	124,362	2,796	493	340,410
at least 3,000,000	314,284	3,504,592	38,238	5,186,009	3,648,382	116,353	12,980	0	572,841
Non-taxable Returns	695,131	267,619	547,592	127,558	48,099	109,333	14,368	21,571	90,259
at most 10,000	266,455	142,315	182,638	10,997	3,950	66,496	8,751	9,815	46,344
10,000 < 20,000	365,664	50,845	276,560	12,750	6,726	27,814	4,202	10,690	22,038
20,000 < 35,000	16,084	17,295	42,656	2,736	1,497	4,536	153	495	6,143
35,000 < 50,000	7,753	9,585	17,132	1,710	1,403	2,675	199	167	3,017
50,000 < 75,000	7,484	11,402	15,553	3,079	3,194	2,546	146	245	4,221
75,000 < 100,000	5,510	4,581	4,924	1,900	3,005	1,459	172	8	1,758
100,000 < 200,000	11,602	7,116	6,661	7,834	8,467	1,973	193	150	2,837
200,000 < 250,000	2,661	1,885	365	3,364	2,780	696	144	0	485
250,000 < 500,000	5,209	6,415	851	17,249	7,070	750	392	0	1,011
at least 500,000	6,710	16,180	252	65,941	10,006	387	17	0	2,405

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

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

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

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

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

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

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

Table 1.23a 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
All Returns	9,456,573	9,294,679	4,610,792	12,719,864	7,661,288	921,655	87,807	362,150	1,566,475
Taxable Returns	8,811,395	9,192,467	4,501,708	12,605,411	7,619,347	892,979	81,797	348,244	1,524,172
at most 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	164,477	49,371	63,072	15,777	6,983	8,900	1,894	7,118	20,988
20,000 < 30,000	405,931	55,549	187,405	33,984	21,740	21,023	4,509	24,549	29,975
30,000 < 35,000	194,720	30,522	122,389	21,754	14,224	12,184	2,500	15,965	15,785
35,000 < 40,000	174,397	32,777	136,551	21,794	16,251	13,399	2,351	17,658	14,953
40,000 < 50,000	338,180	75,594	302,197	49,830	38,912	28,655	4,208	38,466	30,018
50,000 < 60,000	329,228	87,918	312,223	56,187	49,556	31,496	4,556	37,096	31,800
60,000 < 70,000	329,683	95,487	310,173	61,060	52,613	30,053	3,533	32,865	29,993
70,000 < 75,000	163,171	50,533	155,124	33,129	29,650	15,433	1,708	14,713	15,663
75,000 < 80,000	157,821	54,435	145,927	34,798	30,591	14,218	1,646	13,104	14,913
80,000 < 90,000	310,034	109,602	240,851	63,803	65,638	28,694	2,837	22,215	28,980
90,000 < 100,000	291,249	114,628	218,891	71,259	66,267	29,286	2,587	18,584	29,442
100,000 < 150,000	1,216,598	636,343	1,075,499	391,827	330,672	117,813	9,339	52,676	134,690
150,000 < 200,000	913,461	586,904	511,390	395,441	300,300	82,220	5,475	23,010	103,082
200,000 < 250,000	666,406	483,343	245,125	403,501	265,530	63,910	3,854	11,255	75,647
250,000 < 500,000	1,624,729	1,408,851	322,760	1,691,907	910,846	157,155	7,875	13,979	221,234
500,000 < 1,000,000	832,042	1,153,715	103,952	2,011,992	1,043,147	94,027	7,238	4,497	190,517
1,000,000 < 3,000,000	442,756	1,430,547	39,327	2,675,924	1,604,354	75,524	2,717	493	227,719
at least 3,000,000	256,512	2,736,349	8,852	4,571,446	2,772,072	68,987	12,969	0	308,773
Non-taxable Returns	645,177	102,212	109,084	114,453	41,941	28,675	6,010	13,906	42,303
at most 10,000	246,882	58,846	37,612	8,425	3,097	10,930	2,562	3,907	21,340
10,000 < 20,000	341,390	10,665	53,802	9,285	5,044	10,635	2,372	9,230	10,590
20,000 < 35,000	12,248	3,098	4,990	1,623	1,125	1,181	79	353	1,908
35,000 < 50,000	7,076	1,438	2,630	1,040	1,147	1,000	108	141	874
50,000 < 75,000	6,920	2,252	3,419	2,184	2,821	1,230	68	117	1,437
75,000 < 100,000	5,213	2,067	2,597	1,543	2,870	1,151	78	8	1,092
100,000 < 200,000	11,221	4,253	3,222	6,458	8,124	1,355	192	150	1,763
200,000 < 250,000	2,450	1,304	142	3,353	2,710	292	144	0	380
250,000 < 500,000	5,068	4,091	499	16,730	7,015	562	392	0	741
at least 500,000	6,710	14,199	171	63,813	7,988	338	17	0	2,178

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 2.1 Number of Exemptions by Filing Status

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

Percent of Total Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	52.1%	29.3%	0.6%	16.6%	5.7%	0.0%
Aged	7.0%	4.4%	0.1%	2.4%	0.2%	0.0%
Blind or Disabled	0.9%	0.6%	0.0%	0.3%	0.0%	0.0%
Dependent Children	35.2%	23.6%	0.3%	0.6%	10.6%	0.1%
Other Dependents	2.8%	1.1%	0.0%	0.2%	1.5%	0.0%
Dependent College Student	2.0%	1.5%	0.0%	0.0%	0.4%	0.0%
Total	100.0%	60.4%	1.1%	20.1%	18.4%	0.1%

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

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

All Taxpayers

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

Married, Filing Jointly

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

Married, Filing Separately

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

Single

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

Head of Household

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

Surviving Spouse

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 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
at most 10,000	0	0	0.0	0	0	0
10,000 < 20,000	45,980	1,131	(0.1)	3,571	0	41,278
20,000 < 35,000	189,561	4,574	(0.3)	11,214	0	173,773
35,000 < 50,000	273,874	11,363	(0.0)	5,572	0	256,938
50,000 < 75,000	548,922	37,845	1.5	3,257	0	507,820
75,000 < 100,000	581,836	56,017	0.2	867	0	524,952
100,000 < 200,000	2,072,652	282,099	1.5	1,077	0	1,789,477
200,000 < 250,000	574,688	103,111	(0.2)	169	0	471,408
250,000 < 500,000	1,369,074	287,082	0.4	287	0	1,081,704
at least 500,000	4,327,836	1,082,893	0.0	101	0	3,244,841
Total	9,984,423	1,866,114	3.0	26,116	0	8,092,191

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

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

Table 3.2 Average Tax and Effective rate By Gross Income Level

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 4.2 Income Distribution: All Returns 2004-2005 Comparison

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

Percentage Distribution by Gross Income Level

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

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

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

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

Percent Distribution by Gross Income Level

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

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

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

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

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

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

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

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

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

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

Table 5B Income by Type of Taxpayer by County

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

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Table 5C Income by Source of Income by County

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

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

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

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

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

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

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

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

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

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

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

Table 5E Summary of Filing Characteristics

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

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

Table 5E Summary of Filing Characteristics (continued)

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

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Table 5F Income Per Capita Summary

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

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

Table 5G Distribution of Total Income by County - Returns

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

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

[Table 5H](#) Change In Number Of Returns And Total Income Amount By County

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX

EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

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

Resident Taxpayer means an individual:

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

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

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

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

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

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

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

Other Income is income of the following types:

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

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

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

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

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

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

Exemptions Allowed are:

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

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

Deductions allowed are:

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

Health Enterprise Zone (HEZ).

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

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

Tax Rate:

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

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

Single -- Married Filing Separately -- Estates and Trusts

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

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

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

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

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

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

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

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

Charged Tax is billed tax liability before refundable credit

Net Charged Tax is actual billed tax liability.

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

Estimated payments are paid with declarations of estimated tax.

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

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

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

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

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

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

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

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

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

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

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

DATA SOURCES

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

DATA LIMITATIONS

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

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

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

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

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