

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY

STATISTICS OF INCOME

2002 Income Tax Returns
Tax Filing Date April 15, 2003

Office of Revenue and Economic Analysis
Fall 2004

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

**NEW JERSEY STATISTICS OF INCOME
2002 Income Tax Returns: Tax Filing Date April 15, 2003**

This year's report is again presented on the New Jersey Division of Taxation website. The Statistics of Income for tax years prior to 2001 were published in hard copy and distributed to 75 libraries around the state.

All the tables are presented in PDF format. In addition, the detailed tables, which present data by income categories, are also available in an Excel worksheet format. Simply click on the table number shown in blue to be automatically linked to the Excel worksheet. Hit the back arrow to return to the report in PDF format. Please be patient, these are large files that may be slow in loading. Automatic links to the 2002 resident and non-resident tax forms and instruction packets are available at the end of the Appendix.

This year we have added six new tables as Chapter 6 detailing non-resident returns. Data aggregated by county (Chapter 5) is not currently available but will be added before the end of the year. Any comments or inquires should be directed to the New Jersey Division of Taxation, Office of Revenue and Economic Analysis, at (609) 292-7167.

**New Jersey Statistics of Income
2002 Income Tax Returns**

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

**NEW JERSEY STATISTICS OF INCOME
2002 Income Tax Returns: Tax Filing Date April 15, 2003**

INTRODUCTION

This report contains individual gross income tax data for Tax Year 2002, complete through April 24, 2004. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2002, which contains records of the tax transactions in over 4.3 Million individual gross income tax accounts.

The current report includes data on resident and non-resident taxpayers. For Tax Year 2002 the total number of individual tax returns increased by 78,942 or 2.03%. Total gross income decreased \$4.67 Billion, or 1.5 percent, from \$303.3 Billion to \$298.6 Billion. Total tax liability decreased \$0.30 Billion, or 4.8 percent.

In tax year 2002 the minimum filing threshold for married filing jointly, household heads and surviving spouses was \$20,000. It was \$10,000 for married filing separately and single filers.

Tax year 2002 was also the third year of a 4-year program to double the amount of retirement income that can be excluded from gross income. In 2002, the amount of pension and other retirement income excluded from gross income increased to \$17,500 for joint filers, \$8,750, for married filing separately filers, and \$13,125 for individual filers. This compares to the 1999 levels of \$10,000, \$5,000, and \$7,500, respectively.

Tax Year 2002 was the fifth year for which the Property Tax Deduction/Credit program was fully effective. Eligible homeowners and tenants were permitted 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 2002, this program resulted in a tax decrease of \$335.2 Million, up \$17.4 Million or 5.5% from Tax Year 2001.

An Earned Income Tax Credit that was 10% of the Federal credit went into effect in Tax Year 2000. For Tax Year 2002, it increased to 17.5% of the Federal credit. Over 218,400 households claimed the credit for a total of \$97.4 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 2002. The number of these taxpayers increased by 66,200 (1.9%), from 2001 levels. Gross income declined by 2.7 percent, to \$220.1 Billion, while total tax liability decreased by 5.2 percent

to \$5.4 Billion. The decrease in liability was a result of the continuing national recession and weak recovery.

Only three components of gross income (net gambling income, alimony received, and net business income) increased between 2001 and 2002. Wages declined by 0.4 percent, interest income 25.9 percent, and dividend income by 5.1 percent. Income from a Subchapter-S Corporation decreased 13.3 percent, partnership income decreased 10.9 percent and capital gains income declined 24.8 percent.

This report is divided into 3 sections. Section 1 concerns itself with overall summary information. Section 2 is divided into 6 chapters that contain summary tables as well as tables of detailed aggregate statistics by size of income on full-year resident income tax returns for the entire state. Data from non-resident returns are presented for the first time 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 2002 tax forms and instruction packets on the Division of Taxation website are included.

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	2,394.3	169,008,901	636.2	5,446,110	3,030.5	174,455,011	76.4%	2.5%	78.9%
Interest	1,699.1	3,334,086	439.9	742,777	2,139.0	4,076,863	1.5%	0.3%	1.8%
Dividends	969.1	3,573,479	246.1	402,708	1,215.3	3,976,186	1.6%	0.2%	1.8%
Other	997.7	<u>37,118,815</u>	274.4	<u>1,459,895</u>	1,272.1	<u>38,578,710</u>	16.8%	0.7%	17.4%
Total Income	2,597.2	213,035,281	974.1	8,051,490	3,571.3	221,086,771	96.4%	3.6%	100.0%
Other Retirement Exclusion	28.1	244,966	152.3	939,436	180.4	1,184,402	0.1%	0.4%	0.5%
Excess Retirement Exclusion	0.0	<u>0</u>	51.7	<u>237,153</u>	51.7	<u>237,153</u>	0.0%	0.1%	0.1%
Gross Income	2,597.2	212,790,315	974.1	7,349,206	3,571.3	220,139,521	96.2%	3.3%	99.6%
Exemptions:	2,597.2	7,442,389	974.1	2,256,302	3,571.3	9,698,690	3.4%	1.0%	4.4%
Regular	2,597.2	3,851,459	974.1	1,174,176	3,571.3	5,025,635	1.7%	0.5%	2.3%
Aged	246.8	330,547	267.3	363,395	514.0	693,942	0.1%	0.2%	0.3%
Blind or Disabled	37.3	38,123	38.3	40,385	75.7	78,508	0.0%	0.0%	0.0%
Dependent Children	1,047.0	2,832,387	257.3	617,208	1,304.3	3,449,595	1.3%	0.3%	1.6%
Other Dependents	112.7	219,722	26.7	48,506	139.4	268,227	0.1%	0.0%	0.1%
Dependent College Student	141.3	170,151	10.6	12,632	151.9	182,783	0.1%	0.0%	0.1%
Deductions:	854.0	3,630,109	85.8	371,532	939.8	4,001,641	1.6%	0.2%	1.8%
Unreimbursed Medical Expenses	838.5	3,289,749	84.0	349,762	922.5	3,639,511	1.5%	0.2%	1.6%
Alimony Paid	24.1	330,908	3.2	9,800	27.3	340,709	0.1%	0.0%	0.2%
Qualified Conservation Contribution	1.5	9,453	0.8	11,969	2.4	21,422	0.0%	0.0%	0.0%
Excess Exemptions and Deductions	23.5	<u>169,928</u>	389.0	<u>1,118,757</u>	412.6	<u>1,288,685</u>	0.1%	0.5%	0.6%
Taxable Income	2,597.2	201,717,817	717.4	5,303,912	3,314.6	207,021,729	91.2%	2.4%	93.6%
Property Tax Deduction	1,356.8	<u>6,864,818</u>	4.2	<u>26,273</u>	1,360.9	<u>6,891,091</u>	3.1%	0.0%	3.1%
New Jersey Taxable Income	2,597.2	194,852,999	714.7	5,282,169	3,311.9	200,135,168	88.1%	2.4%	90.5%
Tax Before Credits	2,597.2	6,771,553	714.7	92,434	3,311.9	6,863,987	3.1%	0.0%	3.1%
Other Credits	356.5	1,330,604	17.1	33,327	373.6	1,363,931	0.6%	0.0%	0.6%
Net Variance	2,597.1	1	697.7	(1)	3,294.8	(0)	0.0%	0.0%	0.0%
Property Tax Credit	693.5	34,419	11.1	549	704.6	34,968	0.0%	0.0%	0.0%
Earned Income Credit	0.1	<u>42</u>	218.2	<u>97,314</u>	218.4	<u>97,356</u>	0.0%	0.0%	0.0%
Net Charged Tax	2,597.2	5,406,489	0.0	(97,863)	2,597.2	5,308,626	2.4%	0.0%	2.4%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table B. Full Year Taxable Returns Summary

NJ Taxable Income	Number of Returns 000s	Gross Income \$000s	Net Charged Tax \$000s	Percent Distribution			Effective Tax Rate
				Number of Returns	Gross Income	Net Charged Tax	
at most 3,750	11.4	\$194,866	\$432	0.4%	0.1%	0.0%	0.2%
3,750+ < 7,500	22.1	373,368	1,855	0.9%	0.2%	0.0%	0.5%
7,500+ < 10,000	48.1	678,643	6,033	1.9%	0.3%	0.1%	0.9%
10,000 < 20,000	347.2	6,853,471	73,013	13.4%	3.2%	1.3%	1.1%
20,000 < 30,000	380.6	11,196,903	132,769	14.7%	5.3%	2.4%	1.2%
30,000 < 35,000	172.8	6,446,123	80,716	6.7%	3.0%	1.5%	1.3%
35,000 < 40,000	161.6	6,877,632	90,815	6.2%	3.2%	1.7%	1.3%
40,000 < 50,000	263.2	13,307,541	197,782	10.1%	6.3%	3.6%	1.5%
50,000 < 60,000	206.3	12,697,344	207,725	7.9%	6.0%	3.8%	1.6%
60,000 < 70,000	172.0	12,442,154	214,863	6.6%	5.8%	3.9%	1.7%
70,000 < 75,000	75.7	6,089,225	108,801	2.9%	2.9%	2.0%	1.8%
75,000 < 80,000	68.5	5,870,843	107,544	2.6%	2.8%	2.0%	1.8%
80,000 < 90,000	116.5	10,888,088	215,797	4.5%	5.1%	4.0%	2.0%
90,000 < 100,000	91.7	9,528,545	209,556	3.5%	4.5%	3.8%	2.2%
100,000 < 150,000	247.5	32,332,427	838,919	9.5%	15.2%	15.4%	2.6%
150,000 < 250,000	131.0	26,020,755	841,831	5.0%	12.2%	15.5%	3.2%
250,000 < 500,000	55.4	19,324,624	745,260	2.1%	9.1%	13.7%	3.9%
500,000 < 1,000,000	17.2	11,949,345	504,254	0.7%	5.6%	9.3%	4.2%
1,000,000 < 3,000,000	7.0	10,913,073	465,383	0.3%	5.1%	8.5%	4.3%
at least 3,000,000	1.3	8,805,347	403,658	0.1%	4.1%	7.4%	4.6%
Totals	2,597.2	\$212,790,315	\$5,447,005	100.0%	100.0%	100.0%	2.6%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table C. Summary by Return Type

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Returns	3,571,269	79,319	245,574	6,282	3,958,982
Gross Income: (\$000s)	\$220,139,521	\$3,547,120	\$70,394,000	\$4,571,332	\$298,651,973
Employee Compensation	174,455,011	3,016,311			177,471,322
Interest	4,076,863	37,936		413,425	4,528,224
Dividends	3,976,186	34,475		555,692	4,566,354
Other	38,578,710	465,113		3,602,215	42,646,038
Total Income (\$000s)	\$221,086,771	\$3,553,836	\$70,394,000	\$2,637,405	\$297,672,011
Other Retirement Exclusion	1,184,402	8,317	23,940		1,216,660
Excess Retirement Exclusion	237,153	1,602	3,079		241,833
Fiduciary Commissions				22,946	22,946
Gross Income	220,139,521	3,547,120	70,394,000	4,571,332	298,651,973
Exemptions: (\$000s)	\$8,561,145	\$93,409	\$764,221	\$55,942	\$9,474,716
Regular	5,025,635	111,368	412,688	55,942	5,605,633
Aged	693,942	6,892	28,539		729,373
Blind or Disabled	78,508	863	1,362		80,733
Dependent Children	3,449,595	59,585	196,380		3,705,560
Other Dependents	268,227	4,101	12,998		285,326
Dependent College Student	182,783	1,698	7,564		192,045
Deductions: (\$000s)	\$4,001,641	\$34,353	\$391,571		\$4,427,566
Unreimbursed Medical Expenses	3,639,511	28,595	286,987		3,955,092
Alimony Paid	340,709	5,696	47,198		393,603
Qualified Conservation Contribution	21,422	62	2,998		24,482
Excess Exemptions and Deductions	1,288,685	14,909	76,043	49,994	1,429,631
Taxable Income	207,021,729	3,426,401	69,259,458	2,592,627	282,300,215
Property Tax Deduction	6,891,091	52,923			6,944,014
New Jersey Taxable Income (\$000s)	\$200,135,168	\$3,373,554	\$69,259,458	\$2,592,627	\$275,360,807
Tax Before Credits	6,863,987	111,382	518,392	62,501	7,556,262
Other Credits	1,363,931	29,601		4,906	1,398,438
Net Variance	(0)	0	0	0	1
Property Tax Credit	34,968	408			35,376
Earned Income Credit	97,356	591			97,946
Net Charged Tax (\$000s)	\$5,367,732	\$81,965	\$505,476	\$57,596	\$6,012,769

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Withholdings	4,511,563	84,367	370,064		4,965,994
Estimated Payments and Credits	1,182,325	12,293	209,947	40,160	1,444,724
Cash Payments to Date	696,281	12,077	37	31,838	740,233
Refunds	959,471	28,236	127,344	10,124	1,125,174
Credits Approved	159,493	1,314	40,235	9,144	210,185
Refunds and Credits	1,118,963	29,550	167,579	19,267	1,335,360
Net Collections	5,271,205	79,187	412,469	52,730	5,815,592

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table E Full Year Resident Gross Income Tax Summary 1998 - 2002
Current Dollars (\$000,000s)

Item	1998	1999	2000	2001	2002	% change '01-'02
Gross Income	184,892.5	202,167.4	216,088.4	236,855.5	226,322.1	-4.4%
Employee Compensation	151,575.2	159,419.9	171,114.2	175,071.4	174,455.0	-0.4%
Interest	5,158.2	4,788.6	5,492.1	5,504.8	4,076.9	-25.9%
Dividends	4,617.7	4,941.2	5,438.2	4,189.7	3,976.2	-5.1%
Other Income	41,484.9	47,583.8	55,650.9	42,488.9	38,578.7	-9.2%
S-Corporation Income	6,311.3	6,520.4	7,467.9	7,008.5	6,078.9	-13.3%
Net Profits	7,204.2	7,392.0	8,099.7	8,195.8	8,369.4	2.1%
Net Capital Gains	12,337.9	14,424.9	18,660.9	7,516.1	5,651.9	-24.8%
Pensions and Annuities	7,430.8	8,181.8	8,340.2	7,733.2	7,468.9	-3.4%
Partnership Shares	4,174.3	7,376.7	9,032.8	8,117.7	7,236.4	-10.9%
Misc. Income	4,026.6	3,688.1	4,049.4	2,143.0	1,973.5	-7.9%
Net Other Retirement Income Exclusion	668.7	645.2	839.9	1,158.3	1,184.4	2.3%
Exemptions	9,229.4	9,413.5	9,519.2	9,380.0	9,480.6	1.1%
Regular	4,879.2	4,968.8	5,010.3	4,919.1	4,949.2	0.6%
Aged	698.7	706.8	718.9	721.9	703.5	-2.5%
Blind or Disabled	68.6	73.5	78.2	80.1	77.5	-3.2%
Dependent Children	3,171.9	3,239.7	3,285.4	3,248.6	3,332.4	2.6%
Other Dependents	232.3	240.0	247.3	235.9	244.2	3.5%
Dependent College Student	178.7	184.7	179.1	174.6	173.8	-0.5%
Deductions	3,055.1	3,200.1	3,505.7	3,879.3	4,001.6	3.2%
Unreimbursed Medical Expenses	2,779.8	2,911.9	3,201.8	3,324.5	3,639.5	9.5%
Alimony, Separate Maintenance Payments	275.3	288.2	303.9	347.5	340.7	-1.9%
Qualified Conservqation Contribution			86.8	207.2	21.4	-89.7%
Excess Exemptions and Deductions	409.5	380.1	474.6	1,350.6	1,288.7	-4.6%
Taxable Income	190,108.4	203,749.3	224,357.7	213,540.0	207,021.7	-3.1%
Property Tax Deductions	5,505.0	5,873.5	6,182.1	6,450.0	6,891.1	6.8%
New Jersey Taxable Income	184,603.4	197,875.9	218,175.6	207,093.4	200,135.2	-3.4%
Tax before Credits	6,213.3	6,854.3	8,074.4	7,341.2	6,864.0	-6.5%
Other Credit	1,100.8	1,205.6	1,512.5	1,541.5	1,363.9	-11.5%
Property Tax Credit	46.3	43.6	38.8	35.3	35.0	-1.0%
Earned Income Credit			44.5	72.8	97.4	33.6%
Net Charged Tax	5,066.2	5,605.1	6,478.5	5,711.4	5,449.2	-4.6%
Gubernatorial Election Fund	0.8	0.8	0.7			
Taxes Withheld	3,692.0	3,984.0	4,455.2	4,460.2	4,511.6	1.2%
Estimated Payments and Credits Allowed	1,257.5	1,382.6	1,760.0	1,502.3	1,182.3	-21.3%
Cash Payments to Date	861.3	1,045.2	1,275.5	753.3	696.3	-7.6%
Refunds Issued	590.2	624.4	758.4	920.9	959.5	4.2%
Credits Approved	186.7	195.8	247.6	284.1	159.5	-43.9%
Net Receivables	32.0	13.3	(6.4)	(30.5)	8.3	-127.1%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	220,139,521	174,455,011	4,076,863	3,976,186	38,578,710	1,184,402	237,153
Taxable Returns	212,790,315	169,008,901	3,334,086	3,573,479	37,118,815	244,966	0
Non-taxable returns	7,349,206	5,446,110	742,777	402,708	1,459,895	939,436	237,153
Seniors	19,084,727	6,657,781	2,114,811	1,755,339	9,447,751	1,117,502	226,546
Taxable Returns	17,772,470	6,302,616	1,488,310	1,423,776	8,782,516	224,747	0
Non-taxable returns	1,312,257	355,165	626,501	331,563	665,235	892,755	226,546
Non-seniors	201,054,794	167,797,230	1,962,052	2,220,848	29,130,959	66,900	10,606
Taxable Returns	195,017,844	162,706,285	1,845,776	2,149,703	28,336,299	20,219	0
Non-taxable returns	6,036,949	5,090,945	116,276	71,145	794,660	46,681	10,606
All Returns	220,139,521	174,455,011	4,076,863	3,976,186	38,578,710	1,184,402	237,153
Taxable Returns	212,790,315	169,008,901	3,334,086	3,573,479	37,118,815	244,966	0
Non-taxable returns	7,349,206	5,446,110	742,777	402,708	1,459,895	939,436	237,153
Single	45,007,171	36,567,353	1,315,163	1,037,867	6,634,134	706,232	158,887
Taxable Returns	42,539,460	34,650,232	959,940	822,611	6,250,764	144,086	0
Non-taxable returns	2,467,711	1,917,121	355,223	215,256	383,370	562,146	158,887
Married, Joint	153,709,421	119,312,838	2,543,368	2,787,678	29,426,007	426,368	65,899
Taxable Returns	151,493,404	118,075,788	2,196,820	2,622,397	28,690,449	92,051	0
Non-taxable returns	2,216,018	1,237,049	346,548	165,280	735,558	334,317	65,899
Married, Separate	3,123,749	2,389,948	56,837	47,989	635,610	9,733	3,099
Taxable Returns	3,051,683	2,333,962	52,454	45,370	622,542	2,645	0
Non-taxable returns	72,066	55,985	4,383	2,619	13,068	7,088	3,099
Head-of-Household	18,109,285	16,074,875	144,541	94,623	1,826,786	40,135	8,596
Taxable Returns	15,528,976	13,845,027	110,961	76,309	1,502,626	5,945	0
Non-taxable returns	2,580,309	2,229,848	33,581	18,314	324,160	34,190	8,596
Qualifying Spouse	189,895	109,999	16,954	8,031	56,173	1,933	671
Taxable Returns	176,792	103,892	13,911	6,792	52,435	238	0
Non-taxable returns	13,103	6,107	3,042	1,239	3,739	1,695	671

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	3,571.3	3,030.5	2,139.0	1,215.3	1,272.1	180.4	51.7
Taxable Returns	2,597.2	2,394.3	1,699.1	969.1	997.7	28.1	0.0
Non-Taxable Returns	974.1	636.2	439.9	246.1	274.4	152.3	51.7
Seniors	514.0	181.3	456.7	312.5	321.3	164.8	49.3
Taxable Returns	246.8	129.3	226.5	169.8	187.9	24.2	0.0
Non-Taxable Returns	267.3	52.0	230.3	142.6	133.4	140.6	49.3
Non-seniors	3,057.2	2,849.2	1,682.3	902.8	950.8	15.6	2.4
Taxable Returns	2,350.4	2,265.0	1,472.6	799.3	809.8	3.9	0.0
Non-Taxable Returns	706.9	584.2	209.7	103.5	141.0	11.7	2.4
All Returns	3,571.3	3,030.5	2,139.0	1,215.3	1,272.1	180.4	51.7
Taxable Returns	2,597.2	2,394.3	1,699.1	969.1	997.7	28.1	0.0
Non-Taxable Returns	974.1	636.2	439.9	246.1	274.4	152.3	51.7
Single	1,501.4	1,210.3	784.1	424.9	396.8	111.6	34.5
Taxable Returns	966.0	865.8	530.3	275.6	276.1	17.4	0.0
Non-Taxable Returns	535.5	344.5	253.8	149.2	120.7	94.2	34.5
Married, Joint	1,454.4	1,259.5	1,151.3	710.7	735.9	59.4	14.4
Taxable Returns	1,254.3	1,166.6	1,009.2	628.8	633.3	9.4	0.0
Non-Taxable Returns	200.1	92.9	142.1	81.9	102.6	50.0	14.4
Married, Separate	60.1	51.0	30.9	15.0	18.5	1.8	0.6
Taxable Returns	50.2	45.6	26.9	13.1	15.4	0.4	0.0
Non-Taxable Returns	9.9	5.4	4.0	2.0	3.0	1.3	0.6
Head-of-Household	550.7	507.1	169.3	62.8	118.9	7.3	2.1
Taxable Returns	324.3	314.4	130.8	50.3	71.5	0.9	0.0
Non-Taxable Returns	226.3	192.7	38.5	12.4	47.4	6.4	2.1
Qualifying Spouse	4.7	2.6	3.4	1.9	2.0	0.3	0.1
Taxable Returns	2.3	1.9	1.9	1.3	1.3	0.0	0.0
Non-Taxable Returns	2.4	0.7	1.5	0.6	0.7	0.3	0.1

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	8,369,407	5,651,915	7,468,851	7,236,448	6,078,879	1,367,628	125,810	306,249	1,973,524
Taxable Returns	7,803,262	5,537,326	6,975,397	7,183,565	6,053,865	1,266,670	110,280	285,289	1,903,162
Non-taxable returns	566,145	114,589	493,454	52,883	25,014	100,958	15,530	20,960	70,361
Seniors	719,000	1,814,026	3,747,021	996,726	931,830	498,120	32,607	25,921	682,500
Taxable Returns	672,615	1,732,492	3,353,241	987,613	928,106	422,031	23,371	18,659	644,389
Non-taxable returns	46,385	81,534	393,781	9,114	3,724	76,089	9,236	7,261	38,111
Non-seniors	7,650,407	3,837,889	3,721,829	6,239,722	5,147,049	869,507	93,203	280,328	1,291,024
Taxable Returns	7,130,648	3,804,834	3,622,156	6,195,952	5,125,758	844,639	86,908	266,630	1,258,773
Non-taxable returns	519,759	33,056	99,673	43,769	21,290	24,868	6,295	13,698	32,251
All Returns	8,369,407	5,651,915	7,468,851	7,236,448	6,078,879	1,367,628	125,810	306,249	1,973,524
Taxable Returns	7,803,262	5,537,326	6,975,397	7,183,565	6,053,865	1,266,670	110,280	285,289	1,903,162
Non-taxable returns	566,145	114,589	493,454	52,883	25,014	100,958	15,530	20,960	70,361
Single	1,222,421	1,062,910	1,919,067	712,015	722,758	245,582	40,290	127,614	581,477
Taxable Returns	1,118,710	1,010,428	1,798,689	701,971	715,332	207,450	35,141	118,161	544,881
Non-taxable returns	103,711	52,482	120,378	10,044	7,426	38,131	5,149	9,454	36,595
Married, Joint	6,445,323	4,301,223	5,017,470	6,239,209	5,047,401	1,044,393	72,183	4,469	1,254,335
Taxable Returns	6,217,418	4,246,075	4,705,214	6,200,378	5,033,155	990,181	64,641	4,282	1,229,104
Non-taxable returns	227,905	55,148	312,256	38,831	14,246	54,213	7,542	187	25,231
Married, Separate	135,824	93,654	95,856	102,317	129,259	26,012	1,193	3,320	48,175
Taxable Returns	130,627	92,937	92,323	101,446	128,330	25,120	1,072	3,139	47,548
Non-taxable returns	5,198	716	3,533	871	929	892	121	182	627
Head-of-Household	558,404	188,729	419,132	177,659	175,406	49,887	12,068	170,813	74,688
Taxable Returns	329,837	182,729	363,926	174,567	173,010	42,449	9,402	159,681	67,025
Non-taxable returns	228,567	6,000	55,206	3,092	2,396	7,438	2,666	11,132	7,664
Qualifying Spouse	7,434	5,398	17,326	5,249	4,055	1,753	76	33	14,848
Taxable Returns	6,670	5,155	15,244	5,203	4,038	1,470	24	27	14,604
Non-taxable returns	764	243	2,082	46	18	283	53	6	245

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	355.5	382.6	467.9	98.6	75.3	110.3	21.3	18.9	172.5
Taxable Returns	270.7	306.6	377.6	90.4	72.2	87.5	15.2	15.6	148.0
Non-taxable returns	84.8	76.0	90.3	8.2	3.1	22.8	6.1	3.3	24.6
Seniors	34.8	115.9	192.8	22.9	8.2	37.3	6.4	2.3	40.4
Taxable Returns	24.0	68.3	126.5	18.8	7.5	21.0	2.8	1.2	27.5
Non-taxable returns	10.8	47.7	66.3	4.1	0.7	16.3	3.6	1.1	12.9
Non-seniors	320.7	266.7	275.1	75.7	67.1	73.0	14.9	16.6	132.2
Taxable Returns	246.7	238.3	251.1	71.6	64.7	66.5	12.3	14.4	120.5
Non-taxable returns	74.0	28.4	24.0	4.1	2.3	6.5	2.6	2.2	11.7
All Returns	355.5	382.6	467.9	98.6	75.3	110.3	21.3	18.9	172.5
Taxable Returns	270.7	306.6	377.6	90.4	72.2	87.5	15.2	15.6	148.0
Non-taxable returns	84.8	76.0	90.3	8.2	3.1	22.8	6.1	3.3	24.6
Single	82.3	133.4	146.9	21.8	11.8	28.3	6.8	8.3	53.6
Taxable Returns	55.8	88.0	114.9	17.6	10.7	18.6	4.6	6.8	40.2
Non-taxable returns	26.6	45.4	32.0	4.2	1.1	9.6	2.2	1.5	13.4
Married, Joint	224.6	225.5	271.1	72.1	59.4	74.0	11.0	0.6	105.7
Taxable Returns	196.1	199.3	225.8	68.7	57.8	63.2	8.2	0.5	97.2
Non-taxable returns	28.6	26.2	45.4	3.4	1.6	10.8	2.8	0.1	8.5
Married, Separate	5.5	4.4	6.5	1.3	1.1	1.5	0.3	0.2	2.4
Taxable Returns	4.3	3.9	5.6	1.2	1.1	1.3	0.3	0.2	2.1
Non-taxable returns	1.2	0.5	0.9	0.1	0.1	0.2	0.1	0.0	0.2
Head-of-Household	42.7	18.8	42.2	3.3	2.8	6.3	3.1	9.8	10.4
Taxable Returns	14.4	15.0	30.6	2.8	2.5	4.3	2.1	8.1	8.1
Non-taxable returns	28.3	3.9	11.6	0.5	0.3	2.0	1.1	1.7	2.3
Qualifying Spouse	0.3	0.6	1.1	0.1	0.1	0.2	0.0	0.0	0.4
Taxable Returns	0.2	0.4	0.7	0.1	0.1	0.1	0.0	0.0	0.3
Non-taxable returns	0.1	0.1	0.4	0.0	0.0	0.1	0.0	0.0	0.1

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	3,030.5	174,455,011	78.9%
Interest	2,139.0	4,076,863	1.8%
Dividends	1,215.3	3,976,186	1.8%
Other Income	1,272.1	38,578,710	17.4%
Total Income	3,571.3	221,086,771	100.0%
Less Retirement Exclusion	180.4	1,184,402	0.5%
Gross Income	3,571.3	220,139,521	99.6%
Other Income			
S-Corporation Income	75.3	6,078,879	2.7%
Net Business Profits	355.5	8,369,407	3.8%
Net Capital Gains	382.6	5,651,915	2.6%
Pensions and Annuities	467.9	7,468,851	3.4%
Partnership Income	98.6	7,236,448	3.3%
Rental Income	110.3	1,367,628	0.6%
Net Gambling Income	21.3	125,810	0.1%
Alimony Received	18.9	306,249	0.1%
Other	172.5	1,973,524	0.9%
Total Other Income	1,272.1	38,578,710	17.4%

Returns with at least One Filer 65+

Income Source	Number of Returns (000's)	Amount (\$000s)	Percent Total Income
Employee Compensation	181.3	6,657,781	33.3%
Interest	456.7	2,114,811	10.6%
Dividends	312.5	1,755,339	8.8%
Other Income	321.3	9,447,751	47.3%
Total Income	514.0	19,975,683	100.0%
Less Retirement Exclusion	164.8	1,117,502	5.6%
Gross Income	514.0	19,084,727	95.5%
Other Income			
S-Corporation Income	8.2	955,841	4.4%
Net Business Profits	34.7	719,309	3.3%
Net Capital Gains	128.1	2,095,442	9.7%
Pensions and Annuities	208.7	4,037,998	18.6%
Partnership Income	24.6	1,161,810	5.4%
Rental Income	38.0	509,059	2.3%
Net Gambling Income	6.2	27,840	0.1%
Alimony Received	2.2	24,420	0.1%
Other	38.1	713,716	3.3%
Total Other Income	321.3	10,245,434	47.3%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 1.4 Gross Income Distribution by Filing Status, Age

All Full-year Resident Returns

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
Under \$10,000	736.3	\$2,892,127	21%	1%	\$3,928
10,000 - 20,000	466.0	6,914,119	13%	3%	14,837
20,000 - 35,000	576.6	15,687,930	16%	7%	27,210
35,000 - 50,000	446.9	18,806,127	13%	9%	42,086
50,000 - 75,000	484.2	29,813,720	14%	14%	61,574
75,000 - 100,000	316.3	27,361,981	9%	12%	86,509
100,000 - 250,000	455.9	65,390,023	13%	30%	143,429
at least 250,000	89.2	53,273,494	2%	24%	597,236
Total	3,571.3	\$220,139,521	100%	100%	\$61,642

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

Gross Income	Returns (000s)	Gross Income Amount (\$000s)	Percent of Total:		Gross Income Average
			Returns	Amount	
Under \$10,000	218.7	\$551,772	43%	3%	\$2,523
10,000 - 20,000	84.1	1,231,203	16%	6%	14,647
20,000 - 35,000	77.5	2,077,334	15%	11%	26,789
35,000 - 50,000	44.2	1,850,923	9%	10%	41,834
50,000 - 75,000	37.2	2,265,955	7%	12%	60,838
75,000 - 100,000	18.3	1,577,106	4%	8%	86,087
100,000 - 250,000	25.6	3,773,307	5%	20%	147,332
at least 250,000	8.3	5,757,127	2%	30%	691,879
Total	514.0	\$19,084,727	100%	100%	\$37,127

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
Under \$10,000	2,055,806	542,543	289,842	641,830	3,530,021	875,047
10,000 - 20,000	5,249,298	343,494	209,570	1,225,490	7,027,852	113,733
20,000 - 35,000	13,014,378	433,712	282,324	2,034,411	15,764,826	76,896
35,000 - 50,000	16,238,008	352,620	241,787	2,011,260	18,843,675	37,548
50,000 - 75,000	26,016,036	445,694	323,996	3,058,545	29,844,270	30,550
75,000 - 100,000	24,181,537	327,640	256,222	2,612,072	27,377,471	15,490
100,000 - 250,000	55,273,702	777,184	741,999	8,622,143	65,415,028	25,005
at least 250,000	32,426,245	853,976	1,630,447	18,372,959	53,283,627	10,133
Total	174,455,011	4,076,863	3,976,186	38,578,710	221,086,771	1,184,402

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

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
Under \$10,000	447.8	350.8	202.1	192.5	736.3	144.7
10,000 - 20,000	378.6	179.2	88.0	142.2	466.0	14.3
20,000 - 35,000	510.3	257.9	116.1	163.5	576.6	9.0
35,000 - 50,000	414.2	258.8	118.1	139.9	446.9	4.2
50,000 - 75,000	458.4	343.7	174.4	184.2	484.2	3.3
75,000 - 100,000	304.2	257.0	147.3	136.7	316.3	1.6
100,000 - 250,000	436.6	406.9	291.3	244.2	455.9	2.4
at least 250,000	80.5	84.7	78.0	68.8	89.2	0.8
Total	3,030.5	2,139.0	1,215.3	1,272.1	3,571.3	180.4

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
Under \$10,000	4,717	228,869	70,041	194,894	11,020	68,947	9,863	10,891	42,588
10,000 - 20,000	16,976	471,712	68,105	514,136	29,305	47,059	8,159	20,031	50,006
20,000 - 35,000	47,193	597,621	111,229	1,000,959	64,152	75,386	11,726	44,202	81,945
35,000 - 50,000	70,273	528,018	128,391	979,188	81,739	80,043	9,733	53,040	80,835
50,000 - 75,000	148,017	841,883	242,592	1,319,489	166,200	127,250	13,374	67,156	132,584
75,000 - 100,000	176,193	756,857	260,982	946,682	186,294	112,679	8,563	41,149	122,673
100,000 - 250,000	886,830	2,570,325	1,227,187	1,872,660	1,206,155	349,712	20,455	57,319	431,499
at least 250,000	4,728,679	2,374,122	3,543,388	640,843	5,491,582	506,550	43,938	12,462	1,031,393
Total	6,078,879	8,369,407	5,651,915	7,468,851	7,236,448	1,367,628	125,810	306,249	1,973,524

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

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
Under \$10,000	1.6	51.9	61.6	56.0	5.6	17.0	4.2	1.9	18.3
10,000 - 20,000	2.5	48.6	29.4	61.3	5.1	9.0	2.9	2.5	12.3
20,000 - 35,000	4.7	45.1	37.7	77.6	7.1	11.9	3.7	4.3	17.1
35,000 - 50,000	5.5	36.5	36.0	61.6	6.8	11.0	3.0	4.1	17.0
50,000 - 75,000	9.3	50.5	52.7	73.8	10.8	15.3	3.2	3.5	25.1
75,000 - 100,000	8.8	37.8	44.0	49.8	9.4	11.6	1.8	1.4	21.0
100,000 - 250,000	25.4	67.3	92.3	74.1	29.4	24.2	2.1	1.0	44.3
at least 250,000	17.4	17.9	28.9	13.7	24.5	10.3	0.4	0.1	17.5
Total	75.3	355.5	382.6	467.9	98.6	110.3	21.3	18.9	172.5

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 1.7 Gross Income Distribution by Filing Status

Married Filing Jointly

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	105.3	360,103	7.2%	0.2%	3,421
10,000 - 20,000	88.5	1,332,650	6.1%	0.9%	15,067
20,000 - 35,000	137.7	3,788,097	9.5%	2.5%	27,507
35,000 - 50,000	146.3	6,237,436	10.1%	4.1%	42,623
50,000 - 75,000	263.6	16,486,915	18.1%	10.7%	62,539
75,000 - 100,000	234.9	20,415,657	16.1%	13.3%	86,925
100,000 - 250,000	398.2	57,456,195	27.4%	37.4%	144,291
at least 250,000	79.9	47,632,368	5.5%	31.0%	596,045
Total	1,454.4	153,709,421	100.0%	100.0%	105,688

Married Filing Separately

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	9.2	36,709	15.3%	1.2%	3,999
10,000 - 20,000	7.6	114,206	12.6%	3.7%	15,051
20,000 - 35,000	13.3	367,232	22.2%	11.8%	27,578
35,000 - 50,000	11.3	475,384	18.9%	15.2%	41,951
50,000 - 75,000	10.1	617,218	16.9%	19.8%	60,906
75,000 - 100,000	4.4	371,986	7.3%	11.9%	85,259
100,000 - 250,000	3.3	464,998	5.5%	14.9%	140,313
at least 250,000	0.9	676,016	1.4%	21.6%	783,332
Total	60.1	3,123,749	100.0%	100.0%	51,985

Single

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	523	1,959,067	34.8%	4.4%	3,745
10,000 - 20,000	243	3,574,908	16.2%	7.9%	14,707
20,000 - 35,000	278	7,572,507	18.5%	16.8%	27,215
35,000 - 50,000	204	8,520,582	13.6%	18.9%	41,848
50,000 - 75,000	150	9,039,837	10.0%	20.1%	60,412
75,000 - 100,000	56	4,772,104	3.7%	10.6%	85,378
100,000 - 250,000	41	5,670,861	2.7%	12.6%	137,702
at least 250,000	7	3,897,307	0.4%	8.7%	589,429
Total	1,501	45,007,171	100.0%	100.0%	29,976

Head of Household

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	97	531,862	17.6%	2.9%	5,492
10,000 - 20,000	126	1,884,165	22.9%	10.4%	14,917
20,000 - 35,000	147	3,942,723	26.6%	21.8%	26,887
35,000 - 50,000	85	3,551,550	15.4%	19.6%	41,751
50,000 - 75,000	60	3,637,955	10.9%	20.1%	60,348
75,000 - 100,000	21	1,778,489	3.8%	9.8%	85,136
100,000 - 250,000	13	1,751,965	2.3%	9.7%	135,864
at least 250,000	2	1,030,576	0.3%	5.7%	589,237
Total	551	18,109,285	100.0%	100.0%	32,885

Qualifying Spouse

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	2	4,386	38.9%	2.3%	2,401
10,000 - 20,000	1	8,190	11.9%	4.3%	14,677
20,000 - 35,000	1	17,371	13.6%	9.1%	27,270
35,000 - 50,000	1	21,176	10.7%	11.2%	41,932
50,000 - 75,000	1	31,796	11.0%	16.7%	61,740
75,000 - 100,000	0	23,744	5.9%	12.5%	85,411
100,000 - 250,000	0	46,003	6.8%	24.2%	144,665
at least 250,000	0	37,228	1.3%	19.6%	600,456
Total	5	189,895	100.0%	100.0%	40,403

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	220,139,521	174,455,011	4,076,863	3,976,186	38,578,710	1,184,402	237,153
Taxable Returns	212,790,315	169,008,901	3,334,086	3,573,479	37,118,815	244,966	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,632,050	2,886,138	173,814	111,946	515,054	54,901	0
20,000 < 30,000	9,827,220	8,075,107	290,568	185,648	1,330,506	54,610	0
30,000 < 35,000	5,700,626	4,820,191	133,414	87,885	677,530	18,394	0
35,000 < 40,000	6,095,597	5,234,125	124,808	84,017	668,096	15,449	0
40,000 < 50,000	12,504,535	10,812,298	225,168	155,149	1,333,105	21,184	0
50,000 < 60,000	11,947,154	10,356,772	196,478	140,258	1,269,058	15,410	0
60,000 < 70,000	11,725,217	10,234,333	170,316	123,958	1,207,308	10,698	0
70,000 < 75,000	5,901,217	5,197,401	76,832	58,121	572,885	4,022	0
75,000 < 80,000	5,817,727	5,135,971	73,385	55,249	556,976	3,854	0
80,000 < 90,000	11,158,826	9,856,937	134,062	106,953	1,067,179	6,305	0
90,000 < 100,000	10,253,229	9,062,292	119,553	93,576	983,017	5,209	0
100,000 < 150,000	35,886,441	31,288,621	404,221	359,537	3,848,361	14,299	0
150,000 < 250,000	29,264,310	23,764,989	371,843	381,398	4,756,635	10,553	0
250,000 < 500,000	20,749,450	14,571,759	315,833	381,160	5,487,424	6,726	0
500,000 < 1,000,000	12,345,540	7,570,267	219,237	267,623	4,290,568	2,155	0
1,000,000 < 3,000,000	11,141,922	6,177,851	186,775	256,933	4,521,336	973	0
at least 3,000,000	8,839,253	3,963,849	117,778	724,068	4,033,779	222	0
Non-Taxable Returns	7,349,206	5,446,110	742,777	402,708	1,459,895	939,436	237,153
at most 3,750	450,653	320,580	311,501	157,885	156,628	733,094	237,153
3,750+ < 7,500	1,254,324	899,867	137,376	77,870	233,948	94,738	0
7,500+ < 10,000	1,187,151	835,359	93,666	54,086	251,255	47,215	0
10,000 < 20,000	3,282,068	2,363,161	169,679	97,624	710,437	58,832	0
20,000 < 35,000	160,084	119,080	9,730	8,791	26,375	3,892	0
35,000 < 50,000	205,995	191,585	2,644	2,621	10,059	914	0
50,000 < 75,000	240,132	227,530	2,068	1,659	9,294	419	0
75,000 < 100,000	132,200	126,337	640	444	4,900	122	0
100,000 < 250,000	239,271	220,092	1,121	1,064	17,147	153	0
at least 250,000	197,329	142,519	14,352	663	39,853	57	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	3,571.3	3,030.5	2,139.0	1,215.3	1,272.1	180.4	51.7
Taxable Returns	2,597.2	2,394.3	1,699.1	969.1	997.7	28.1	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	246.4	206.6	98.3	48.1	64.2	7.3	0.0
20,000 < 30,000	395.0	346.6	168.9	75.9	111.0	6.5	0.0
30,000 < 35,000	175.6	159.1	86.2	38.6	50.7	2.1	0.0
35,000 < 40,000	162.7	149.7	87.9	39.2	48.5	1.7	0.0
40,000 < 50,000	279.2	259.8	169.2	78.2	90.8	2.4	0.0
50,000 < 60,000	218.0	205.0	147.4	72.5	80.0	1.7	0.0
60,000 < 70,000	180.8	171.7	132.2	68.1	70.7	1.1	0.0
70,000 < 75,000	81.4	77.9	62.5	33.1	32.8	0.5	0.0
75,000 < 80,000	75.1	72.0	59.1	32.1	31.0	0.4	0.0
80,000 < 90,000	131.5	126.5	106.6	60.6	56.6	0.7	0.0
90,000 < 100,000	108.1	104.2	90.5	54.3	48.8	0.5	0.0
100,000 < 150,000	297.3	286.4	261.3	174.9	148.0	1.4	0.0
150,000 < 250,000	156.9	148.5	144.5	115.8	95.8	1.0	0.0
250,000 < 500,000	62.2	56.6	58.7	53.0	46.2	0.6	0.0
500,000 < 1,000,000	18.3	16.1	17.5	16.7	15.1	0.2	0.0
1,000,000 < 3,000,000	7.2	6.4	7.1	6.8	6.2	0.1	0.0
at least 3,000,000	1.3	1.2	1.3	1.3	1.2	0.0	0.0
Non-Taxable Returns	974.1	636.2	439.9	246.1	274.4	152.3	51.7
at most 3,750	375.4	170.6	211.4	128.3	86.5	124.0	51.7
3,750+ < 7,500	224.8	172.9	88.3	47.3	61.9	13.9	0.0
7,500+ <10,000	136.2	104.2	51.1	26.5	44.1	6.8	0.0
10,000 < 20,000	219.6	172.0	80.8	39.8	78.0	7.0	0.0
20,000 < 35,000	5.9	4.5	2.7	1.7	1.9	0.4	0.0
35,000 < 50,000	4.9	4.7	1.7	0.7	0.6	0.1	0.0
50,000 < 75,000	4.0	3.8	1.7	0.7	0.6	0.1	0.0
75,000 < 100,000	1.5	1.5	0.9	0.4	0.3	0.0	0.0
100,000 < 250,000	1.7	1.7	1.1	0.6	0.4	0.0	0.0
at least 250,000	0.2	0.2	0.2	0.1	0.1	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	19,084,727	6,657,781	2,114,811	1,755,339	9,447,751	1,117,502	226,546
Taxable Returns	17,772,470	6,302,616	1,488,310	1,423,776	8,782,516	224,747	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	547,729	149,202	130,964	83,998	235,865	52,300	0
20,000 < 30,000	1,363,791	454,486	216,153	142,363	601,139	50,351	0
30,000 < 35,000	679,503	247,889	90,907	63,365	294,056	16,714	0
35,000 < 40,000	649,715	251,282	79,790	58,591	274,320	14,267	0
40,000 < 50,000	1,186,878	481,402	128,696	100,725	495,410	19,356	0
50,000 < 60,000	1,007,868	418,854	101,414	84,101	417,390	13,892	0
60,000 < 70,000	863,177	366,964	78,106	67,975	359,596	9,464	0
70,000 < 75,000	383,040	166,515	31,617	29,872	158,619	3,584	0
75,000 < 80,000	364,821	163,373	29,089	27,440	148,415	3,496	0
80,000 < 90,000	653,082	291,540	49,120	50,897	267,156	5,631	0
90,000 < 100,000	554,125	245,783	41,848	41,333	229,770	4,609	0
100,000 < 150,000	1,891,235	800,236	128,692	143,783	831,045	12,520	0
150,000 < 250,000	1,876,502	702,965	116,274	139,178	927,588	9,502	0
250,000 < 500,000	1,805,537	575,144	107,463	137,580	991,456	6,106	0
500,000 < 1,000,000	1,328,533	391,027	68,075	94,644	776,698	1,911	0
1,000,000 < 3,000,000	1,272,630	317,185	53,986	89,142	813,148	831	0
at least 3,000,000	1,344,305	278,770	36,117	68,788	960,845	215	0
Non-Taxable Returns	1,312,257	355,165	626,501	331,563	665,235	892,755	226,546
at most 3,750	76,662	14,244	282,066	134,723	116,595	697,512	226,546
3,750+ < 7,500	240,495	51,736	111,654	59,748	107,804	90,448	0
7,500+ < 10,000	234,615	59,566	76,512	42,927	100,186	44,576	0
10,000 < 20,000	683,474	209,053	144,286	82,842	302,371	55,078	0
20,000 < 35,000	34,041	5,452	7,722	7,007	17,426	3,565	0
35,000 < 50,000	14,330	4,515	2,160	2,259	6,265	869	0
50,000 < 75,000	11,870	3,857	1,557	1,284	5,570	398	0
75,000 < 100,000	5,077	2,316	320	284	2,274	117	0
100,000 < 250,000	5,570	2,351	159	335	2,860	134	0
at least 250,000	6,123	2,075	66	155	3,884	57	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	201,054,794	167,797,230	1,962,052	2,220,848	29,130,959	66,900	10,606
Taxable Returns	195,017,844	162,706,285	1,845,776	2,149,703	28,336,299	20,219	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,084,322	2,736,936	42,850	27,948	279,189	2,601	0
20,000 < 30,000	8,463,429	7,620,622	74,415	43,285	729,367	4,259	0
30,000 < 35,000	5,021,123	4,572,302	42,507	24,520	383,474	1,680	0
35,000 < 40,000	5,445,882	4,982,843	45,018	25,426	393,776	1,183	0
40,000 < 50,000	11,317,657	10,330,896	96,471	54,424	837,695	1,829	0
50,000 < 60,000	10,939,287	9,937,917	95,064	56,157	851,667	1,518	0
60,000 < 70,000	10,862,039	9,867,369	92,211	55,983	847,711	1,234	0
70,000 < 75,000	5,518,177	5,030,886	45,215	28,249	414,266	439	0
75,000 < 80,000	5,452,906	4,972,597	44,296	27,809	408,561	357	0
80,000 < 90,000	10,505,743	9,565,397	84,942	56,056	800,023	674	0
90,000 < 100,000	9,699,103	8,816,510	77,704	52,243	753,247	600	0
100,000 < 150,000	33,995,206	30,488,386	275,529	215,754	3,017,317	1,780	0
150,000 < 250,000	27,387,809	23,062,024	255,569	242,220	3,829,047	1,051	0
250,000 < 500,000	18,943,914	13,996,615	208,371	243,580	4,495,968	620	0
500,000 < 1,000,000	11,017,008	7,179,240	151,163	172,979	3,513,870	244	0
1,000,000 < 3,000,000	9,869,292	5,860,665	132,789	167,792	3,708,188	142	0
at least 3,000,000	7,494,948	3,685,080	81,661	655,280	3,072,934	7	0
Non-taxable Returns	6,036,949	5,090,945	116,276	71,145	794,660	46,681	10,606
at most 3,750	373,991	306,336	29,435	23,162	40,033	35,582	10,606
3,750+ < 7,500	1,013,829	848,131	25,722	18,123	126,143	4,290	0
7,500+ < 10,000	952,536	775,793	17,154	11,159	151,068	2,639	0
10,000 < 20,000	2,598,594	2,154,107	25,394	14,782	408,065	3,755	0
20,000 < 35,000	126,043	113,628	2,008	1,785	8,949	327	0
35,000 < 50,000	191,665	187,069	484	362	3,794	45	0
50,000 < 75,000	228,262	223,674	510	375	3,725	21	0
75,000 < 100,000	127,122	124,021	320	160	2,627	5	0
100,000 < 250,000	233,701	217,741	962	730	14,287	18	0
at least 250,000	191,206	140,444	14,286	508	35,969	0	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	3,057.2	2,849.2	1,682.3	902.8	950.8	15.6	2.4
Taxable Returns	2,350.4	2,265.0	1,472.6	799.3	809.8	3.9	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	208.9	193.4	65.7	26.3	38.1	0.6	0.0
20,000 < 30,000	339.8	321.3	119.6	41.2	70.5	0.8	0.0
30,000 < 35,000	154.7	148.4	67.2	24.9	35.2	0.3	0.0
35,000 < 40,000	145.3	140.3	72.1	27.7	35.7	0.2	0.0
40,000 < 50,000	252.7	244.8	144.7	60.1	71.1	0.4	0.0
50,000 < 60,000	199.6	194.2	130.2	59.3	65.9	0.3	0.0
60,000 < 70,000	167.5	163.5	119.6	58.3	60.4	0.2	0.0
70,000 < 75,000	76.1	74.6	57.4	29.2	28.7	0.1	0.0
75,000 < 80,000	70.4	69.0	54.6	28.6	27.4	0.1	0.0
80,000 < 90,000	123.8	121.6	99.3	54.7	50.5	0.1	0.0
90,000 < 100,000	102.3	100.4	84.9	49.7	44.0	0.1	0.0
100,000 < 150,000	281.6	276.1	246.2	162.0	134.7	0.3	0.0
150,000 < 250,000	147.0	142.2	134.8	107.1	86.8	0.2	0.0
250,000 < 500,000	56.8	53.3	53.4	48.1	41.0	0.1	0.0
500,000 < 1,000,000	16.3	14.9	15.6	14.9	13.2	0.0	0.0
1,000,000 < 3,000,000	6.4	5.8	6.3	6.1	5.4	0.0	0.0
at least 3,000,000	1.1	1.1	1.1	1.1	1.0	0.0	0.0
Non-taxable Returns	706.9	584.2	209.7	103.5	141.0	11.7	2.4
at most 3,750	226.5	159.7	83.7	53.5	33.3	8.7	2.4
3,750+ < 7,500	181.8	161.4	51.9	24.2	34.5	1.4	0.0
7,500+ < 10,000	109.3	95.3	27.9	11.3	26.2	0.8	0.0
10,000 < 20,000	173.0	152.2	39.6	11.9	44.6	0.6	0.0
20,000 < 35,000	4.5	4.2	1.4	0.6	0.7	0.1	0.0
35,000 < 50,000	4.6	4.6	1.4	0.4	0.4	0.0	0.0
50,000 < 75,000	3.8	3.7	1.5	0.5	0.4	0.0	0.0
75,000 < 100,000	1.5	1.5	0.8	0.3	0.3	0.0	0.0
100,000 < 250,000	1.7	1.6	1.1	0.6	0.4	0.0	0.0
at least 250,000	0.2	0.2	0.2	0.1	0.1	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	153,709,421	119,312,838	2,543,368	2,787,678	29,426,007	426,368	65,899
Taxable Returns	151,493,404	118,075,788	2,196,820	2,622,397	28,690,449	92,051	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0
20,000 < 30,000	2,255,904	1,422,876	134,743	78,162	643,815	23,694	0
30,000 < 35,000	1,484,183	1,037,229	64,512	41,009	349,919	8,488	0
35,000 < 40,000	1,751,502	1,300,150	62,655	40,979	355,270	7,552	0
40,000 < 50,000	4,443,867	3,492,188	118,163	78,177	765,931	10,591	0
50,000 < 60,000	5,720,595	4,745,475	112,091	74,490	796,048	7,510	0
60,000 < 70,000	6,871,473	5,886,086	105,888	72,470	812,705	5,675	0
70,000 < 75,000	3,816,174	3,332,233	48,943	35,621	401,574	2,197	0
75,000 < 80,000	3,980,702	3,503,588	47,923	33,860	397,295	1,964	0
80,000 < 90,000	8,246,852	7,303,223	91,641	70,005	785,009	3,027	0
90,000 < 100,000	8,119,772	7,234,998	84,882	63,347	739,087	2,542	0
100,000 < 150,000	31,021,662	27,405,720	312,371	267,732	3,043,650	7,811	0
150,000 < 250,000	26,260,626	21,716,543	303,531	306,433	3,939,611	5,493	0
250,000 < 500,000	18,616,027	13,368,098	262,919	315,740	4,672,726	3,456	0
500,000 < 1,000,000	11,042,554	6,961,261	187,708	220,776	3,674,042	1,233	0
1,000,000 < 3,000,000	9,960,501	5,693,635	160,597	222,182	3,884,705	618	0
at least 3,000,000	7,901,010	3,672,482	98,252	701,415	3,429,061	199	0
Non-taxable Returns	2,216,018	1,237,049	346,548	165,280	735,558	334,317	65,899
at most 3,750	41,978	14,531	102,277	41,233	53,233	235,194	65,899
3,750+ < 7,500	145,005	51,751	44,844	21,013	59,739	32,341	0
7,500+ < 10,000	173,119	71,789	34,536	16,801	67,667	17,674	0
10,000 < 20,000	1,332,650	681,330	140,389	76,850	479,999	45,918	0
20,000 < 35,000	48,011	20,288	6,839	6,158	17,310	2,584	0
35,000 < 50,000	42,066	35,283	1,202	953	4,954	326	0
50,000 < 75,000	78,673	72,542	900	794	4,577	141	0
75,000 < 100,000	68,331	64,644	424	304	3,011	52	0
100,000 < 250,000	173,908	159,481	852	585	13,059	71	0
at least 250,000	112,276	65,410	14,285	589	32,009	18	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	1,454.4	1,259.5	1,151.3	710.7	735.9	59.4	14.4
Taxable Returns	1,254.3	1,166.6	1,009.2	628.8	633.3	9.4	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	90.2	67.9	57.7	30.1	47.3	2.6	0.0
30,000 < 35,000	45.7	37.6	30.1	15.4	22.5	0.9	0.0
35,000 < 40,000	46.7	40.2	31.3	15.5	22.0	0.8	0.0
40,000 < 50,000	98.7	88.4	68.1	33.6	45.5	1.1	0.0
50,000 < 60,000	104.0	96.7	75.0	37.4	46.8	0.8	0.0
60,000 < 70,000	105.7	100.5	79.8	41.1	46.7	0.6	0.0
70,000 < 75,000	52.6	50.6	41.1	21.6	23.1	0.3	0.0
75,000 < 80,000	51.4	49.5	41.0	21.8	22.5	0.2	0.0
80,000 < 90,000	97.1	94.1	79.6	44.6	43.4	0.3	0.0
90,000 < 100,000	85.6	83.3	72.4	42.7	39.2	0.3	0.0
100,000 < 150,000	256.2	249.4	226.9	150.5	127.4	0.8	0.0
150,000 < 250,000	140.7	135.2	130.2	104.3	85.6	0.5	0.0
250,000 < 500,000	55.8	51.7	52.8	47.9	41.3	0.3	0.0
500,000 < 1,000,000	16.3	14.7	15.7	15.0	13.5	0.1	0.0
1,000,000 < 3,000,000	6.5	5.8	6.3	6.2	5.5	0.0	0.0
at least 3,000,000	1.2	1.1	1.1	1.1	1.0	0.0	0.0
Non-taxable Returns	200.1	92.9	142.1	81.9	102.6	50.0	14.4
at most 3,750	60.0	10.7	49.4	28.6	22.6	37.6	14.4
3,750+ < 7,500	25.5	11.2	18.5	10.9	14.6	4.4	0.0
7,500+ < 10,000	19.8	10.3	13.5	8.0	11.7	2.3	0.0
10,000 < 20,000	88.5	55.5	56.6	31.9	51.3	5.4	0.0
20,000 < 35,000	1.9	1.0	1.4	1.1	1.2	0.2	0.0
35,000 < 50,000	1.0	0.9	0.5	0.2	0.3	0.0	0.0
50,000 < 75,000	1.3	1.2	0.7	0.3	0.3	0.0	0.0
75,000 < 100,000	0.8	0.8	0.5	0.2	0.2	0.0	0.0
100,000 < 250,000	1.2	1.2	0.9	0.5	0.3	0.0	0.0
at least 250,000	0.2	0.2	0.2	0.1	0.1	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	45,007,171	36,567,353	1,315,163	1,037,867	6,634,134	706,232	158,887
Taxable Returns	42,539,460	34,650,232	959,940	822,611	6,250,764	144,086	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,519,972	2,800,276	170,681	109,854	493,235	54,073	0
20,000 < 30,000	4,728,987	3,999,148	136,486	96,513	525,047	28,208	0
30,000 < 35,000	2,762,924	2,419,165	59,245	41,788	251,856	9,130	0
35,000 < 40,000	2,917,790	2,598,148	52,591	37,399	236,840	7,188	0
40,000 < 50,000	5,491,694	4,924,473	89,808	66,344	420,815	9,746	0
50,000 < 60,000	4,233,096	3,767,839	69,169	56,392	346,949	7,253	0
60,000 < 70,000	3,286,963	2,910,074	52,124	43,472	285,857	4,565	0
70,000 < 75,000	1,413,660	1,249,892	22,807	18,707	123,925	1,671	0
75,000 < 80,000	1,245,579	1,096,628	20,461	18,118	112,116	1,743	0
80,000 < 90,000	2,003,132	1,737,567	34,042	31,112	203,423	3,012	0
90,000 < 100,000	1,481,192	1,252,337	27,905	25,483	177,944	2,476	0
100,000 < 150,000	3,461,216	2,727,553	74,916	78,040	586,826	6,119	0
150,000 < 250,000	2,165,341	1,443,215	55,117	63,546	608,129	4,666	0
250,000 < 500,000	1,521,307	821,883	42,553	54,952	604,979	3,060	0
500,000 < 1,000,000	923,419	415,859	22,742	38,069	447,592	843	0
1,000,000 < 3,000,000	848,624	335,745	20,233	30,310	462,647	311	0
at least 3,000,000	534,565	150,431	9,061	12,511	362,585	22	0
Non-taxable Returns	2,467,711	1,917,121	355,223	215,256	383,370	562,146	158,887
at most 3,750	358,380	264,799	196,908	110,987	92,404	465,604	158,887
3,750+ < 7,500	881,840	668,984	85,792	53,165	131,925	58,026	0
7,500+ < 10,000	718,847	544,226	54,377	34,266	113,306	27,329	0
10,000 < 20,000	54,936	20,279	12,927	11,569	19,122	8,961	0
20,000 < 35,000	80,595	69,464	2,548	2,268	7,567	1,250	0
35,000 < 50,000	111,098	104,647	1,290	1,533	4,152	524	0
50,000 < 75,000	106,118	100,503	970	832	4,077	264	0
75,000 < 100,000	42,200	40,466	155	121	1,526	67	0
100,000 < 250,000	44,304	40,808	222	459	2,897	82	0
at least 250,000	69,392	62,946	34	57	6,394	39	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	8,369,407	5,651,915	7,468,851	7,236,448	6,078,879	1,367,628	125,810	306,249	1,973,524
Taxable Returns	7,803,262	5,537,326	6,975,397	7,183,565	6,053,865	1,266,670	110,280	285,289	1,903,162
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	150,436	37,861	238,983	16,579	9,173	19,342	2,895	10,448	29,337
20,000 < 30,000	407,807	70,394	646,348	40,763	28,194	47,961	8,185	28,328	52,526
30,000 < 35,000	184,666	38,382	342,040	22,464	18,400	25,405	3,482	15,588	27,102
35,000 < 40,000	171,484	41,029	334,404	26,238	20,160	25,810	3,544	18,326	27,103
40,000 < 50,000	354,496	85,935	640,621	55,291	49,619	53,677	6,156	34,585	52,725
50,000 < 60,000	342,153	92,902	572,376	61,636	55,507	52,593	5,684	31,141	55,065
60,000 < 70,000	336,111	98,673	510,072	67,989	61,099	50,462	5,412	25,986	51,504
70,000 < 75,000	162,381	49,558	233,456	35,949	30,757	23,712	2,179	9,984	24,908
75,000 < 80,000	160,240	51,134	211,537	35,375	36,839	24,646	1,945	10,410	24,850
80,000 < 90,000	307,770	106,619	393,151	73,639	70,428	44,121	3,703	17,535	50,214
90,000 < 100,000	287,649	102,108	340,651	77,026	68,565	43,737	2,902	13,192	47,188
100,000 < 150,000	1,140,981	491,456	1,103,154	384,221	335,924	160,317	10,293	35,853	186,162
150,000 < 250,000	1,425,056	733,264	768,251	817,674	548,277	188,592	9,969	21,450	244,101
250,000 < 500,000	1,368,511	866,803	390,678	1,486,576	843,990	209,867	8,080	9,802	303,117
500,000 < 1,000,000	643,017	705,339	146,994	1,442,296	977,693	125,665	8,439	2,639	238,486
1,000,000 < 3,000,000	255,977	847,099	65,323	1,596,036	1,426,313	90,408	4,585	20	235,573
at least 3,000,000	104,527	1,118,769	37,359	943,812	1,472,929	80,355	22,826	0	253,203
Non-taxable Returns	566,145	114,589	493,454	52,883	25,014	100,958	15,530	20,960	70,361
at most 3,750	18,776	34,484	30,965	2,228	652	42,101	5,186	4,970	17,264
3,750+ < 7,500	92,352	20,623	79,678	4,299	2,017	15,155	2,584	2,890	14,350
7,500+ < 10,000	117,741	14,933	84,251	4,493	2,048	11,691	2,092	3,032	10,974
10,000 < 20,000	321,276	30,244	275,154	12,726	7,804	27,717	5,263	9,584	20,669
20,000 < 35,000	5,148	2,453	12,571	924	599	2,020	58	286	2,317
35,000 < 50,000	2,038	1,426	4,164	210	494	557	33	128	1,007
50,000 < 75,000	1,237	1,459	3,585	626	654	483	99	44	1,107
75,000 < 100,000	1,198	1,122	1,343	254	362	176	13	12	421
100,000 < 250,000	4,288	2,467	1,255	4,259	2,629	803	193	15	1,236
at least 250,000	2,090	5,377	489	22,863	7,755	256	8	0	1,015

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	355.5	382.6	467.9	98.6	75.3	110.3	21.3	18.9	172.5
Taxable Returns	270.7	306.6	377.6	90.4	72.2	87.5	15.2	15.6	148.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	16.5	16.3	28.6	2.8	1.3	3.6	1.1	1.2	6.8
20,000 < 30,000	31.4	24.9	52.7	4.7	3.0	8.0	2.6	2.8	11.1
30,000 < 35,000	13.3	12.1	23.9	2.3	1.6	3.7	1.1	1.5	5.7
35,000 < 40,000	12.3	12.1	22.0	2.3	1.7	3.7	1.1	1.5	5.6
40,000 < 50,000	24.1	23.6	39.3	4.5	3.7	7.2	1.8	2.6	11.3
50,000 < 60,000	21.6	21.9	33.1	4.4	3.7	6.5	1.5	1.8	10.5
60,000 < 70,000	19.6	20.8	27.9	4.2	3.8	5.9	1.2	1.2	9.7
70,000 < 75,000	9.2	9.8	12.6	2.1	1.8	2.8	0.5	0.4	4.7
75,000 < 80,000	8.5	9.6	11.6	2.0	1.9	2.6	0.4	0.4	4.6
80,000 < 90,000	15.6	18.2	20.8	3.8	3.6	4.8	0.8	0.6	8.6
90,000 < 100,000	13.6	16.2	17.3	3.6	3.3	4.1	0.6	0.4	7.7
100,000 < 150,000	40.6	53.5	48.4	13.8	12.5	13.3	1.4	0.7	25.4
150,000 < 250,000	26.5	38.7	25.6	15.6	12.9	10.9	0.7	0.3	18.8
250,000 < 500,000	13.0	19.2	9.6	14.0	9.9	6.7	0.3	0.1	10.8
500,000 < 1,000,000	3.6	6.4	2.7	6.6	4.6	2.4	0.1	0.0	4.2
1,000,000 < 3,000,000	1.1	2.7	1.1	3.2	2.4	1.0	0.0	0.0	2.0
at least 3,000,000	0.2	0.6	0.3	0.6	0.5	0.2	0.0	0.0	0.5
Non-taxable Returns	84.8	76.0	90.3	8.2	3.1	22.8	6.1	3.3	24.6
at most 3,750	13.2	37.6	17.9	2.6	0.6	11.1	2.4	1.0	9.5
3,750+ < 7,500	20.7	15.2	22.1	1.7	0.6	3.4	1.1	0.5	5.5
7,500+ < 10,000	17.9	8.8	16.0	1.2	0.5	2.4	0.8	0.5	3.4
10,000 < 20,000	32.1	13.2	32.8	2.3	1.2	5.4	1.8	1.3	5.5
20,000 < 35,000	0.4	0.6	0.9	0.1	0.1	0.2	0.0	0.0	0.3
35,000 < 50,000	0.1	0.2	0.3	0.0	0.0	0.1	0.0	0.0	0.1
50,000 < 75,000	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1
75,000 < 100,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
100,000 < 250,000	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
at least 250,000	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	719,000	1,814,026	3,747,021	996,726	931,830	498,120	32,607	24,420	713,716
Taxable Returns	672,615	1,732,492	3,353,241	987,613	928,106	422,031	23,371	18,647	682,380
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	10,213	18,157	177,176	3,331	1,165	10,430	1,005	3,668	10,540
20,000 < 30,000	36,878	39,723	458,235	9,012	4,445	24,017	2,557	3,277	21,533
30,000 < 35,000	18,141	20,879	222,166	5,538	2,833	10,949	1,093	1,595	12,219
35,000 < 40,000	17,551	22,115	202,178	5,864	2,959	10,966	976	1,035	10,897
40,000 < 50,000	35,827	42,410	355,717	11,910	6,483	19,739	1,691	1,806	23,330
50,000 < 60,000	30,530	42,515	284,002	12,384	6,335	17,842	1,346	1,667	20,383
60,000 < 70,000	32,241	41,885	229,359	14,106	6,568	15,775	1,303	760	19,487
70,000 < 75,000	13,957	19,390	98,433	7,047	3,262	6,897	602	359	9,438
75,000 < 80,000	15,420	19,751	85,773	6,927	3,495	7,642	535	533	9,395
80,000 < 90,000	27,001	39,237	149,675	14,449	7,387	11,596	742	856	16,771
90,000 < 100,000	23,995	36,023	119,446	15,104	7,124	12,238	442	533	14,133
100,000 < 150,000	99,543	163,082	365,263	67,408	37,663	43,132	1,494	1,341	57,845
150,000 < 250,000	110,748	233,938	283,263	117,607	55,562	52,719	2,891	829	74,399
250,000 < 500,000	94,992	277,164	183,194	175,544	97,423	67,407	1,891	354	96,205
500,000 < 1,000,000	55,082	215,028	83,820	161,268	133,340	45,879	4,519	24	77,392
1,000,000 < 3,000,000	38,500	228,755	40,065	215,289	197,250	26,835	199	10	87,241
at least 3,000,000	11,996	272,440	15,474	144,825	354,813	37,969	85	0	121,172
Non-taxable Returns	46,385	81,534	393,781	9,114	3,724	76,089	9,236	7,261	38,111
at most 3,750	3,560	27,911	24,510	1,059	163	38,300	4,286	3,835	12,971
3,750+ < 7,500	9,613	12,603	63,751	1,145	419	10,938	1,447	1,370	6,518
7,500+ < 10,000	7,342	9,146	67,557	1,178	429	7,606	1,020	1,109	4,799
10,000 < 20,000	23,915	22,704	219,479	4,471	2,018	16,867	2,252	797	9,870
20,000 < 35,000	1,048	1,917	10,751	512	137	1,357	23	115	1,566
35,000 < 50,000	355	1,229	3,418	87	32	324	8	0	812
50,000 < 75,000	83	1,294	2,737	247	135	217	77	36	744
75,000 < 100,000	46	914	910	49	19	101	0	0	235
100,000 < 250,000	123	1,216	426	120	59	229	119	0	565
at least 250,000	302	2,599	241	245	313	149	5	0	30

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	7,650,407	3,837,889	3,721,829	6,239,722	5,147,049	869,507	93,203	280,328	1,291,024
Taxable Returns	7,130,648	3,804,834	3,622,156	6,195,952	5,125,758	844,639	86,908	266,630	1,258,773
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	140,224	19,704	61,806	13,248	8,008	8,913	1,890	7,370	18,025
20,000 < 30,000	370,929	30,671	188,113	31,751	23,749	23,945	5,629	24,698	29,882
30,000 < 35,000	166,526	17,502	119,874	16,927	15,567	14,455	2,389	14,519	15,714
35,000 < 40,000	153,933	18,915	132,226	20,374	17,200	14,843	2,568	17,095	16,622
40,000 < 50,000	318,668	43,525	284,903	43,381	43,136	33,938	4,465	32,587	33,090
50,000 < 60,000	311,623	50,387	288,374	49,252	49,172	34,750	4,338	29,968	33,803
60,000 < 70,000	303,870	56,788	280,713	53,883	54,530	34,688	4,108	24,675	34,456
70,000 < 75,000	148,425	30,169	135,023	28,902	27,495	16,815	1,577	9,627	16,233
75,000 < 80,000	144,820	31,383	125,763	28,449	33,344	17,004	1,410	10,082	16,306
80,000 < 90,000	280,770	67,381	243,476	59,189	63,041	32,525	2,961	16,694	33,985
90,000 < 100,000	263,653	66,085	221,205	61,922	61,441	31,499	2,460	12,376	32,606
100,000 < 150,000	1,041,439	328,374	737,891	316,813	298,261	117,185	8,800	34,681	133,874
150,000 < 250,000	1,314,307	499,326	484,987	700,067	492,715	135,873	7,078	20,022	174,670
250,000 < 500,000	1,273,518	589,640	207,483	1,311,032	746,567	142,460	6,189	9,738	209,342
500,000 < 1,000,000	587,935	490,311	63,173	1,281,027	844,353	79,786	3,920	2,496	160,867
1,000,000 < 3,000,000	217,477	618,344	25,258	1,380,747	1,229,063	63,573	4,386	0	169,339
at least 3,000,000	92,531	846,329	21,886	798,987	1,118,116	42,386	22,741	0	129,959
Non-taxable Returns	519,759	33,056	99,673	43,769	21,290	24,868	6,295	13,698	32,251
at most 3,750	15,217	6,573	6,455	1,169	489	3,801	901	1,135	4,294
3,750+ < 7,500	82,739	8,020	15,927	3,154	1,597	4,217	1,137	1,520	7,832
7,500+ < 10,000	110,398	5,788	16,693	3,315	1,619	4,085	1,072	1,923	6,175
10,000 < 20,000	297,361	7,540	55,675	8,256	5,786	10,850	3,012	8,787	10,799
20,000 < 35,000	4,099	536	1,820	412	462	662	35	171	751
35,000 < 50,000	1,684	197	746	124	462	233	25	128	195
50,000 < 75,000	1,155	165	848	379	519	266	22	8	363
75,000 < 100,000	1,153	208	432	205	343	74	13	12	186
100,000 < 250,000	4,165	1,251	829	4,139	2,570	574	74	15	671
at least 250,000	1,789	2,778	248	22,617	7,443	107	3	0	985

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	320.7	266.7	275.1	75.7	67.1	73.0	14.9	16.6	132.2
Taxable Returns	246.7	238.3	251.1	71.6	64.7	66.5	12.3	14.4	120.5
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	15.1	8.1	10.0	1.8	1.1	1.8	0.7	0.8	4.5
20,000 < 30,000	27.5	12.1	23.2	2.8	2.5	4.6	1.9	2.5	7.0
30,000 < 35,000	11.7	7.0	12.7	1.4	1.4	2.3	0.8	1.4	3.9
35,000 < 40,000	10.9	7.7	13.0	1.5	1.5	2.5	0.9	1.5	4.1
40,000 < 50,000	21.6	16.7	25.4	3.0	3.3	5.2	1.5	2.5	8.7
50,000 < 60,000	19.7	16.7	23.5	3.2	3.3	5.0	1.3	1.7	8.4
60,000 < 70,000	18.0	16.8	20.9	3.2	3.4	4.8	1.0	1.2	8.1
70,000 < 75,000	8.5	8.3	9.9	1.6	1.6	2.3	0.4	0.4	4.0
75,000 < 80,000	7.9	8.1	9.3	1.5	1.7	2.1	0.4	0.4	3.9
80,000 < 90,000	14.5	15.7	16.9	3.0	3.3	4.0	0.7	0.6	7.5
90,000 < 100,000	12.7	14.3	14.4	2.9	3.1	3.5	0.5	0.4	6.8
100,000 < 150,000	37.9	47.6	40.7	11.4	11.4	11.2	1.3	0.7	22.5
150,000 < 250,000	24.5	34.4	21.0	13.2	11.7	9.1	0.6	0.3	16.5
250,000 < 500,000	11.9	16.6	7.2	12.1	8.8	5.4	0.2	0.1	9.1
500,000 < 1,000,000	3.2	5.4	1.9	5.8	4.0	1.9	0.1	0.0	3.5
1,000,000 < 3,000,000	0.9	2.3	0.7	2.7	2.0	0.8	0.0	0.0	1.7
at least 3,000,000	0.2	0.5	0.2	0.5	0.4	0.1	0.0	0.0	0.4
Non-taxable Returns	74.0	28.4	24.0	4.1	2.3	6.5	2.6	2.2	11.7
at most 3,750	10.3	13.5	4.4	1.2	0.4	1.5	0.5	0.3	3.4
3,750+ < 7,500	18.1	7.2	5.3	1.0	0.5	1.3	0.5	0.3	3.3
7,500+ < 10,000	16.4	3.5	4.2	0.7	0.4	1.0	0.4	0.3	1.9
10,000 < 20,000	28.5	3.6	9.5	1.0	0.9	2.5	1.1	1.2	2.6
20,000 < 35,000	0.3	0.2	0.2	0.0	0.0	0.1	0.0	0.0	0.1
35,000 < 50,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
50,000 < 75,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
75,000 < 100,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
100,000 < 250,000	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.1
at least 250,000	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	6,445,323	4,301,223	5,017,470	6,239,209	5,047,401	1,044,393	72,183	4,469	1,254,335
Taxable Returns	6,217,418	4,246,075	4,705,214	6,200,378	5,033,155	990,181	64,641	4,282	1,229,104
< 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	220,776	28,147	315,114	19,050	13,392	26,981	3,360	128	16,867
30,000 < 35,000	109,462	17,345	175,163	11,659	10,625	15,079	1,392	28	9,165
35,000 < 40,000	104,609	18,511	179,073	14,597	11,967	15,689	1,413	130	9,280
40,000 < 50,000	233,917	41,290	367,122	34,027	30,979	35,435	2,894	111	20,157
50,000 < 60,000	244,501	48,225	360,197	40,664	38,701	36,615	2,909	102	24,133
60,000 < 70,000	252,358	55,385	347,821	47,218	45,309	36,558	2,877	223	24,955
70,000 < 75,000	124,631	28,999	165,884	24,710	23,138	18,274	1,379	96	14,463
75,000 < 80,000	125,946	29,271	154,935	26,035	27,572	18,813	1,206	139	13,378
80,000 < 90,000	245,215	65,452	297,081	56,104	54,793	34,569	2,747	327	28,722
90,000 < 100,000	235,185	64,783	263,377	57,835	52,712	35,304	2,123	301	27,468
100,000 < 150,000	955,310	343,196	898,600	306,375	273,898	132,189	7,138	1,302	125,643
150,000 < 250,000	1,250,406	551,386	639,755	699,317	460,767	159,803	7,112	843	170,223
250,000 < 500,000	1,228,924	677,385	328,830	1,328,769	715,018	175,984	5,847	476	211,493
500,000 < 1,000,000	576,728	574,589	121,439	1,286,087	838,601	106,286	6,574	76	163,662
1,000,000 < 3,000,000	226,713	703,962	55,576	1,419,093	1,226,183	77,555	1,486	0	174,138
at least 3,000,000	82,739	998,151	35,246	828,837	1,209,499	65,048	14,186	0	195,356
Non-taxable Returns	227,905	55,148	312,256	38,831	14,246	54,213	7,542	187	25,231
at most 3,750	3,587	11,983	12,574	471	133	17,872	2,273	12	4,330
3,750+ < 7,500	14,646	5,770	28,789	793	509	5,954	812	24	2,440
7,500+ < 10,000	21,665	4,490	32,050	1,018	538	4,937	819	10	2,139
10,000 < 20,000	176,178	24,359	224,145	9,693	6,310	22,372	3,445	141	13,356
20,000 < 35,000	3,798	1,572	8,539	547	343	1,532	46	1	932
35,000 < 50,000	1,263	492	2,225	122	311	355	26	0	160
50,000 < 75,000	860	367	1,843	382	517	327	84	0	197
75,000 < 100,000	950	500	741	254	279	160	13	0	115
100,000 < 250,000	3,518	1,562	863	3,798	2,111	629	17	0	560
at least 250,000	1,439	4,053	487	21,753	3,194	75	8	0	1,000

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	224.6	225.5	271.1	72.1	59.4	74.0	11.0	0.6	105.7
Taxable Returns	196.1	199.3	225.8	68.7	57.8	63.2	8.2	0.5	97.2
< 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	16.9	10.1	22.7	2.3	1.5	4.3	1.0	0.0	4.0
30,000 < 35,000	7.8	5.1	10.7	1.1	1.0	2.2	0.4	0.0	2.2
35,000 < 40,000	7.4	5.1	10.1	1.2	1.1	2.2	0.4	0.0	2.2
40,000 < 50,000	15.8	10.7	19.8	2.6	2.4	4.5	0.9	0.0	4.9
50,000 < 60,000	15.9	11.8	19.3	2.8	2.7	4.4	0.8	0.0	5.6
60,000 < 70,000	15.3	12.8	18.5	2.9	2.9	4.3	0.7	0.0	6.0
70,000 < 75,000	7.4	6.5	8.9	1.5	1.4	2.1	0.3	0.0	3.2
75,000 < 80,000	7.0	6.5	8.5	1.4	1.5	2.0	0.3	0.0	3.2
80,000 < 90,000	13.2	13.3	16.1	2.9	2.9	3.7	0.6	0.0	6.4
90,000 < 100,000	11.8	12.5	14.0	2.8	2.8	3.4	0.5	0.0	6.0
100,000 < 150,000	36.6	45.1	41.9	11.5	10.8	11.4	1.2	0.1	21.6
150,000 < 250,000	24.4	34.2	23.0	13.7	11.4	9.7	0.6	0.1	16.6
250,000 < 500,000	12.0	17.1	8.6	12.6	8.7	5.9	0.3	0.0	9.5
500,000 < 1,000,000	3.3	5.7	2.4	5.9	4.1	2.2	0.1	0.0	3.7
1,000,000 < 3,000,000	1.0	2.4	1.0	2.8	2.1	0.9	0.0	0.0	1.8
at least 3,000,000	0.2	0.5	0.2	0.6	0.4	0.2	0.0	0.0	0.4
Non-taxable Returns	28.6	26.2	45.4	3.4	1.6	10.8	2.8	0.1	8.5
at most 3,750	2.9	8.8	6.1	0.6	0.1	4.1	1.0	0.0	2.4
3,750+ < 7,500	3.5	3.5	7.7	0.4	0.2	1.2	0.3	0.0	1.1
7,500+ < 10,000	3.5	2.6	5.9	0.3	0.1	1.0	0.3	0.0	0.8
10,000 < 20,000	18.1	10.5	24.8	1.8	1.0	4.2	1.2	0.0	3.9
20,000 < 35,000	0.3	0.4	0.6	0.1	0.0	0.2	0.0	0.0	0.2
35,000 < 50,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
50,000 < 75,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
75,000 < 100,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
100,000 < 250,000	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
at least 250,000	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	1,222,421	1,062,910	1,919,067	712,015	722,758	245,582	40,290	127,614	581,477
Taxable Returns	1,118,710	1,010,428	1,798,689	701,971	715,332	207,450	35,141	118,161	544,881
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	140,534	37,115	231,519	15,843	8,515	18,438	2,762	10,064	28,446
20,000 < 30,000	124,270	36,878	271,526	18,018	11,485	16,236	2,987	13,112	30,536
30,000 < 35,000	52,793	17,992	135,223	8,692	5,874	7,827	1,342	6,853	15,259
35,000 < 40,000	47,694	18,684	122,873	9,498	6,094	7,610	1,391	7,979	15,017
40,000 < 50,000	85,819	36,941	210,640	17,590	13,367	13,572	2,270	14,002	26,613
50,000 < 60,000	70,050	36,503	160,392	16,727	12,571	11,533	1,650	11,953	25,570
60,000 < 70,000	58,482	34,708	120,890	16,938	11,256	10,409	1,543	9,937	21,696
70,000 < 75,000	26,036	16,075	50,085	9,046	5,279	4,119	548	4,314	8,423
75,000 < 80,000	23,885	16,360	40,268	7,632	6,446	4,085	568	3,701	9,172
80,000 < 90,000	43,825	33,006	70,458	13,629	10,701	7,000	535	6,716	17,553
90,000 < 100,000	35,433	30,352	56,986	15,468	11,308	6,746	498	5,108	16,046
100,000 < 150,000	127,186	119,538	150,078	59,311	44,828	21,390	2,150	12,942	49,402
150,000 < 250,000	119,666	146,441	98,667	88,684	62,969	22,048	2,207	7,408	60,039
250,000 < 500,000	91,375	152,143	47,663	113,553	95,965	25,385	1,243	2,617	75,035
500,000 < 1,000,000	44,460	97,432	20,926	109,712	98,778	14,447	1,864	1,436	58,537
1,000,000 < 3,000,000	21,345	115,108	8,662	114,823	141,751	8,845	2,942	20	49,151
at least 3,000,000	5,860	65,153	1,831	66,807	168,147	7,760	8,641	0	38,387
Non-taxable Returns	103,711	52,482	120,378	10,044	7,426	38,131	5,149	9,454	36,595
at most 3,750	12,433	21,226	15,501	1,670	479	22,102	2,582	4,368	12,043
3,750+ < 7,500	47,820	13,885	43,344	3,260	1,307	7,956	1,441	2,217	10,695
7,500+ < 10,000	38,570	9,598	44,373	3,107	1,309	5,679	926	2,013	7,731
10,000 < 20,000	1,884	2,438	9,810	471	158	1,396	54	549	2,363
20,000 < 35,000	807	827	3,535	271	196	431	12	202	1,285
35,000 < 50,000	415	845	1,674	89	130	161	2	54	783
50,000 < 75,000	247	1,062	1,496	233	66	112	11	36	815
75,000 < 100,000	230	615	379	0	73	16	1	0	213
100,000 < 250,000	655	792	263	258	27	107	120	15	660
at least 250,000	651	1,196	2	685	3,682	171	0	0	7

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 2.1 Number of Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	5,025,635	2,908,732	60,089	1,501,436	550,678	4,700
Aged	693,942	433,951	5,746	232,372	20,319	1,554
Blind or Disabled	78,508	50,919	885	22,660	3,824	220
Dependent Children	3,449,595	2,325,593	31,790	68,375	1,016,696	7,143
Other Dependents	268,227	113,048	3,413	17,298	134,208	261
Dependent College Student	182,783	141,933	1,632	2,367	36,132	719
Total	9,698,690	5,974,175	103,554	1,844,508	1,761,857	14,597

Percent of Total Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	51.8%	30.0%	0.6%	15.5%	5.7%	0.0%
Aged	7.2%	4.5%	0.1%	2.4%	0.2%	0.0%
Blind or Disabled	0.8%	0.5%	0.0%	0.2%	0.0%	0.0%
Dependent Children	35.6%	24.0%	0.3%	0.7%	10.5%	0.1%
Other Dependents	2.8%	1.2%	0.0%	0.2%	1.4%	0.0%
Dependent College Student	1.9%	1.5%	0.0%	0.0%	0.4%	0.0%
Total	100.0%	61.6%	1.1%	19.0%	18.2%	0.2%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

All Taxpayers

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	736.3	2,892,127	1.3%	1,592,847	11.6%	55.1%
10,000 - 20,000	466.0	6,914,119	3.1%	1,392,461	10.2%	20.1%
20,000 - 35,000	576.6	15,687,930	7.1%	2,074,832	15.1%	13.2%
35,000 - 50,000	446.9	18,806,127	8.5%	1,680,319	12.3%	8.9%
50,000 - 75,000	484.2	29,813,720	13.5%	2,144,015	15.6%	7.2%
75,000 - 100,000	316.3	27,361,981	12.4%	1,572,537	11.5%	5.7%
100,000 - 250,000	455.9	65,390,023	29.7%	2,563,695	18.7%	3.9%
at least 250,000	89.2	53,273,494	24.2%	679,626	5.0%	1.3%
Total	3,571.3	220,139,521	100.0%	13,700,331	100.0%	6.2%

Married, Filing Jointly

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	105.3	360,103	0.2%	479,380	3.5%	133.1%
10,000 - 20,000	88.5	1,332,650	0.6%	433,922	3.2%	32.6%
20,000 - 35,000	137.7	3,788,097	1.7%	889,918	6.5%	23.5%
35,000 - 50,000	146.3	6,237,436	2.8%	907,659	6.6%	14.6%
50,000 - 75,000	263.6	16,486,915	7.5%	1,547,464	11.3%	9.4%
75,000 - 100,000	234.9	20,415,657	9.3%	1,326,634	9.7%	6.5%
100,000 - 250,000	398.2	57,456,195	26.1%	2,316,387	16.9%	4.0%
at least 250,000	79.9	47,632,368	21.6%	581,495	4.2%	1.2%
Total	1,454.4	153,709,421	69.8%	8,482,859	61.9%	5.5%

Married, Filing Separately

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	9.2	36,709	0.0%	16,886	0.1%	46.0%
10,000 - 20,000	7.6	114,206	0.1%	19,006	0.1%	16.6%
20,000 - 35,000	13.3	367,232	0.2%	36,379	0.3%	9.9%
35,000 - 50,000	11.3	475,384	0.2%	32,708	0.2%	6.9%
50,000 - 75,000	10.1	617,218	0.3%	31,045	0.2%	5.0%
75,000 - 100,000	4.4	371,986	0.2%	14,337	0.1%	3.9%
100,000 - 250,000	3.3	464,998	0.2%	15,858	0.1%	3.4%
at least 250,000	0.9	676,016	0.3%	10,139	0.1%	1.5%
Total	60.1	3,123,749	1.4%	176,358	1.3%	5.6%

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
Under \$10,000	523.2	1,959,067	0.9%	773,518	5.6%	39.5%
10,000 - 20,000	243.1	3,574,908	1.6%	502,114	3.7%	14.0%
20,000 - 35,000	278.3	7,572,507	3.4%	563,676	4.1%	7.4%
35,000 - 50,000	203.6	8,520,582	3.9%	391,150	2.9%	4.6%
50,000 - 75,000	149.6	9,039,837	4.1%	311,546	2.3%	3.4%
75,000 - 100,000	55.9	4,772,104	2.2%	132,660	1.0%	2.8%
100,000 - 250,000	41.2	5,670,861	2.6%	147,047	1.1%	2.6%
at least 250,000	6.6	3,897,307	1.8%	62,830	0.5%	1.6%
Total	1,501.4	45,007,171	20.4%	2,884,540	21.1%	6.4%

Head of Household

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	96.8	531,862	0.2%	318,241	2.3%	59.8%
10,000 - 20,000	126.3	1,884,165	0.9%	435,284	3.2%	23.1%
20,000 - 35,000	146.6	3,942,723	1.8%	581,445	4.2%	14.7%
35,000 - 50,000	85.1	3,551,550	1.6%	346,112	2.5%	9.7%
50,000 - 75,000	60.3	3,637,955	1.7%	250,999	1.8%	6.9%
75,000 - 100,000	20.9	1,778,489	0.8%	97,397	0.7%	5.5%
100,000 - 250,000	12.9	1,751,965	0.8%	82,442	0.6%	4.7%
at least 250,000	1.7	1,030,576	0.5%	24,832	0.2%	2.4%
Total	550.7	18,109,285	8.2%	2,136,752	15.6%	11.8%

Surviving Spouse

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	1.8	4,386	0.0%	4,822	0.0%	109.9%
10,000 - 20,000	0.6	8,190	0.0%	2,135	0.0%	26.1%
20,000 - 35,000	0.6	17,371	0.0%	3,413	0.0%	19.6%
35,000 - 50,000	0.5	21,176	0.0%	2,691	0.0%	12.7%
50,000 - 75,000	0.5	31,796	0.0%	2,961	0.0%	9.3%
75,000 - 100,000	0.3	23,744	0.0%	1,510	0.0%	6.4%
100,000 - 250,000	0.3	46,003	0.0%	1,960	0.0%	4.3%
at least 250,000	0.1	37,228	0.0%	330	0.0%	0.9%
Total	4.7	189,895	0.1%	19,823	0.1%	10.4%

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	5,025,635	693,942	78,508	3,449,595	268,227	182,783	3,639,511	340,709	21,422	1,288,685
Taxable Returns	3,851,459	330,547	38,123	2,832,387	219,722	170,151	3,289,749	330,908	9,453	169,928
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	246,439	37,535	2,798	17,100	3,546	341	173,471	2,675	86	33,636
20,000 < 30,000	485,185	76,568	8,153	335,172	36,014	10,223	433,982	6,720	192	61,468
30,000 < 35,000	221,332	29,128	3,628	141,560	16,749	5,436	206,351	4,160	154	13,577
35,000 < 40,000	209,373	24,065	3,222	131,007	15,819	5,551	194,323	4,974	120	9,118
40,000 < 50,000	377,873	37,031	5,504	241,673	27,053	11,449	352,151	12,047	402	12,070
50,000 < 60,000	322,012	25,941	3,989	226,251	20,822	11,724	297,460	13,437	252	8,532
60,000 < 70,000	286,512	18,635	2,839	217,877	16,806	12,202	248,679	14,479	228	6,072
70,000 < 75,000	134,062	7,385	1,181	105,702	7,559	6,315	111,259	7,772	156	2,574
75,000 < 80,000	126,472	6,598	969	102,341	6,912	6,253	101,194	7,929	108	1,816
80,000 < 90,000	228,653	10,782	1,410	189,582	11,795	12,738	178,904	15,508	271	4,596
90,000 < 100,000	193,700	8,157	1,003	167,900	10,265	12,018	147,497	14,215	171	2,787
100,000 < 150,000	553,552	22,132	2,153	499,293	27,777	40,832	415,800	51,161	952	8,384
150,000 < 250,000	297,598	14,295	856	283,148	14,033	24,033	243,012	61,122	984	3,519
250,000 < 500,000	117,925	7,871	303	120,054	3,662	8,170	124,327	55,086	667	1,237
500,000 < 1,000,000	34,572	2,910	82	36,321	642	2,021	40,868	34,362	2,435	542
1,000,000 < 3,000,000	13,710	1,235	25	14,763	233	724	16,731	20,355	1,704	0
at least 3,000,000	2,489	279	8	2,646	39	121	3,740	4,904	572	0
Non-taxable Returns	1,174,176	363,395	40,385	617,208	48,506	12,632	349,762	9,800	11,969	1,118,757
at most 3,750	435,380	190,523	22,148	69,089	6,854	1,634	61,640	1,981	3,987	680,934
3,750+ < 7,500	250,228	56,388	6,029	94,199	6,674	1,480	50,774	915	6,088	180,189
7,500+ < 10,000	155,929	35,955	3,691	83,510	5,958	1,433	39,006	563	791	66,851
10,000 < 20,000	308,003	77,465	7,990	353,679	26,598	7,376	124,934	2,301	125	121,617
20,000 < 35,000	7,748	2,191	320	3,723	510	206	37,782	1,527	119	39,301
35,000 < 50,000	5,948	458	105	3,543	650	115	14,988	808	68	13,461
50,000 < 75,000	5,239	263	70	3,953	614	162	11,506	653	22	9,484
75,000 < 100,000	2,332	79	21	2,010	260	97	3,872	434	90	3,057
100,000 < 250,000	2,951	55	10	3,071	369	118	3,836	373	180	2,671
at least 250,000	418	18	1	434	21	11	1,423	246	499	1,193

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Returns with Exemptions						Returns with Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	3,571.3	514.0	75.7	1,304.3	139.4	151.9	922.5	27.3	2.4	412.6
Taxable Returns	2,597.2	246.8	37.3	1,047.0	112.7	141.3	838.5	24.1	1.5	23.5
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	246.4	37.5	2.8	8.6	2.0	0.3	68.2	0.8	0.1	8.2
20,000 < 30,000	395.0	55.2	7.9	135.7	19.2	8.6	134.3	1.5	0.2	9.9
30,000 < 35,000	175.6	21.0	3.5	56.8	8.8	4.6	61.4	0.9	0.1	1.8
35,000 < 40,000	162.7	17.4	3.2	52.1	8.2	4.7	56.7	0.9	0.1	1.0
40,000 < 50,000	279.2	26.5	5.4	94.8	14.1	9.7	99.6	2.0	0.2	1.0
50,000 < 60,000	218.0	18.4	3.9	86.0	10.8	9.9	79.6	2.0	0.1	0.5
60,000 < 70,000	180.8	13.3	2.8	80.7	8.6	10.4	64.8	1.9	0.1	0.3
70,000 < 75,000	81.4	5.3	1.2	38.7	3.9	5.4	28.4	0.9	0.1	0.1
75,000 < 80,000	75.1	4.7	0.9	37.4	3.5	5.3	25.6	0.9	0.1	0.1
80,000 < 90,000	131.5	7.7	1.4	68.6	6.0	10.7	43.7	1.6	0.1	0.1
90,000 < 100,000	108.1	5.8	1.0	59.9	5.1	10.0	34.9	1.3	0.1	0.1
100,000 < 150,000	297.3	15.7	2.1	175.9	13.6	33.5	86.0	4.0	0.2	0.2
150,000 < 250,000	156.9	9.9	0.8	97.1	6.7	19.3	36.5	3.0	0.1	0.1
250,000 < 500,000	62.2	5.4	0.3	38.6	1.8	6.6	13.2	1.6	0.0	0.0
500,000 < 1,000,000	18.3	1.9	0.1	11.0	0.3	1.6	3.8	0.6	0.0	0.0
1,000,000 < 3,000,000	7.2	0.8	0.0	4.3	0.1	0.6	1.5	0.3	0.0	0.0
at least 3,000,000	1.3	0.2	0.0	0.7	0.0	0.1	0.2	0.1	0.0	0.0
Non-taxable Returns	974.1	267.3	38.3	257.3	26.7	10.6	84.0	3.2	0.8	389.0
at most 3,750	375.4	148.9	21.0	30.5	3.9	1.4	25.2	1.7	0.5	299.4
3,750+ < 7,500	224.8	42.9	5.8	41.0	3.7	1.3	15.8	0.5	0.1	52.0
7,500+ < 10,000	136.2	26.9	3.5	36.3	3.4	1.2	11.6	0.3	0.1	16.5
10,000 < 20,000	219.6	46.5	7.6	143.3	14.5	6.2	25.9	0.4	0.1	18.7
20,000 < 35,000	5.9	1.4	0.3	1.4	0.3	0.2	2.6	0.1	0.0	1.9
35,000 < 50,000	4.9	0.3	0.1	1.5	0.3	0.1	1.3	0.1	0.0	0.3
50,000 < 75,000	4.0	0.2	0.1	1.5	0.3	0.1	0.9	0.1	0.0	0.2
75,000 < 100,000	1.5	0.1	0.0	0.7	0.1	0.1	0.3	0.0	0.0	0.0
100,000 < 250,000	1.7	0.0	0.0	1.0	0.2	0.1	0.3	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	768,089	693,942	28,482	39,365	12,432	3,061	1,123,396	39,099	5,937	804,208
Taxable Returns	384,987	330,547	10,254	23,379	7,461	2,513	878,907	34,233	3,076	101,594
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	37,535	37,535	1,084	264	212	10	84,450	924	16	22,066
20,000 < 30,000	85,394	76,568	2,919	5,030	1,620	304	187,047	2,016	46	34,581
30,000 < 35,000	33,311	29,128	1,094	2,030	705	166	73,791	1,064	34	7,128
35,000 < 40,000	28,071	24,065	818	1,713	603	128	61,523	1,235	14	4,910
40,000 < 50,000	43,970	37,031	1,295	2,774	897	297	97,488	1,774	40	6,745
50,000 < 60,000	31,336	25,941	841	2,067	720	231	70,898	1,642	30	4,982
60,000 < 70,000	23,098	18,635	559	1,635	519	193	52,809	1,543	23	3,968
70,000 < 75,000	9,189	7,385	218	737	204	95	21,495	730	14	1,669
75,000 < 80,000	8,244	6,598	150	681	230	80	19,372	712	0	1,152
80,000 < 90,000	13,552	10,782	269	1,059	261	152	31,957	1,524	54	3,133
90,000 < 100,000	10,351	8,157	159	834	273	143	25,504	1,236	29	2,109
100,000 < 150,000	28,145	22,132	464	2,280	671	342	70,539	4,784	177	6,101
150,000 < 250,000	17,819	14,295	238	1,443	347	245	45,831	5,316	140	2,294
250,000 < 500,000	9,625	7,871	100	581	155	101	23,742	4,431	10	408
500,000 < 1,000,000	3,509	2,910	29	179	29	21	7,466	2,773	1,421	349
1,000,000 < 3,000,000	1,489	1,235	14	53	9	5	3,148	1,450	508	0
at least 3,000,000	349	279	3	23	9	0	1,846	1,079	520	0
Non-taxable Returns	383,102	363,395	18,228	15,986	4,971	548	244,489	4,865	2,860	702,614
at most 3,750	196,354	190,523	10,138	4,821	1,692	110	48,506	1,550	2,143	447,843
3,750+ < 7,500	59,076	56,388	2,574	2,549	741	83	37,033	595	64	89,950
7,500+ < 10,000	38,024	35,955	1,611	1,754	542	44	26,179	378	49	35,203
10,000 < 20,000	86,280	77,465	3,619	6,614	1,899	287	84,912	1,041	19	78,509
20,000 < 35,000	2,362	2,191	193	119	48	13	25,909	799	19	27,716
35,000 < 50,000	519	458	56	44	23	4	10,115	223	67	10,770
50,000 < 75,000	299	263	26	39	15	2	7,530	116	0	7,780
75,000 < 100,000	98	79	7	27	5	5	2,449	83	0	2,527
100,000 < 250,000	66	55	4	17	6	0	1,418	61	0	1,408
at least 250,000	24	18	0	5	2	0	438	20	499	908

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	4,257,546	0	50,026	3,410,231	255,795	179,722	2,516,115	301,610	15,485	484,477
Taxable Returns	3,466,472	0	27,869	2,809,008	212,261	167,638	2,410,842	296,675	6,376	68,334
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	208,904	0	1,714	16,836	3,335	331	89,021	1,751	70	11,571
20,000 < 30,000	399,791	0	5,234	330,143	34,394	9,919	246,935	4,704	146	26,887
30,000 < 35,000	188,021	0	2,534	139,530	16,044	5,270	132,560	3,096	119	6,449
35,000 < 40,000	181,302	0	2,404	129,294	15,216	5,423	132,800	3,740	106	4,209
40,000 < 50,000	333,903	0	4,209	238,899	26,156	11,152	254,663	10,273	363	5,325
50,000 < 60,000	290,676	0	3,148	224,184	20,102	11,493	226,562	11,796	222	3,549
60,000 < 70,000	263,414	0	2,280	216,242	16,287	12,009	195,869	12,937	206	2,104
70,000 < 75,000	124,873	0	963	104,966	7,355	6,220	89,764	7,042	142	905
75,000 < 80,000	118,228	0	819	101,660	6,683	6,173	81,822	7,217	108	664
80,000 < 90,000	215,101	0	1,141	188,523	11,534	12,586	146,947	13,984	216	1,464
90,000 < 100,000	183,349	0	844	167,066	9,992	11,875	121,993	12,979	141	679
100,000 < 150,000	525,407	0	1,689	497,013	27,107	40,490	345,261	46,377	775	2,283
150,000 < 250,000	279,779	0	618	281,705	13,686	23,788	197,181	55,806	844	1,225
250,000 < 500,000	108,300	0	203	119,474	3,507	8,069	100,584	50,656	657	829
500,000 < 1,000,000	31,063	0	53	36,143	614	2,000	33,402	31,589	1,013	193
1,000,000 < 3,000,000	12,221	0	11	14,711	224	719	13,583	18,905	1,196	0
at least 3,000,000	2,140	0	5	2,624	30	121	1,894	3,825	52	0
Non-taxable Returns	791,074	0	22,157	601,223	43,535	12,084	105,273	4,935	9,109	416,143
at most 3,750	239,026	0	12,010	64,268	5,162	1,524	13,135	431	1,845	233,091
3,750+ < 7,500	191,152	0	3,455	91,650	5,933	1,397	13,741	320	6,024	90,238
7,500+ < 10,000	117,905	0	2,080	81,756	5,417	1,389	12,828	184	742	31,648
10,000 < 20,000	221,723	0	4,371	347,066	24,699	7,089	40,022	1,260	106	43,108
20,000 < 35,000	5,386	0	127	3,605	462	193	11,873	728	100	11,585
35,000 < 50,000	5,429	0	49	3,500	627	111	4,873	585	1	2,691
50,000 < 75,000	4,940	0	44	3,914	599	160	3,976	537	22	1,704
75,000 < 100,000	2,234	0	14	1,983	255	92	1,422	352	90	529
100,000 < 250,000	2,885	0	6	3,054	363	118	2,418	312	180	1,263
at least 250,000	394	0	1	429	20	11	985	226	0	285

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Returns with Exemptions						Returns with Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	3,057.2	0.0	48.7	1,284.1	132.2	149.3	698.7	22.5	1.8	208.8
Taxable Returns	2,350.4	0.0	27.5	1,035.4	108.4	139.2	665.5	21.1	1.3	10.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	208.9	0.0	1.7	8.4	1.9	0.3	38.4	0.6	0.1	3.0
20,000 < 30,000	339.8	0.0	5.1	133.1	18.2	8.3	89.6	1.1	0.2	4.3
30,000 < 35,000	154.7	0.0	2.5	55.8	8.4	4.5	45.4	0.7	0.1	0.9
35,000 < 40,000	145.3	0.0	2.4	51.2	7.9	4.6	44.3	0.7	0.1	0.5
40,000 < 50,000	252.7	0.0	4.1	93.4	13.6	9.5	80.9	1.7	0.1	0.5
50,000 < 60,000	199.6	0.0	3.1	84.9	10.4	9.7	66.9	1.8	0.1	0.3
60,000 < 70,000	167.5	0.0	2.3	79.9	8.3	10.2	56.2	1.7	0.1	0.1
70,000 < 75,000	76.1	0.0	0.9	38.4	3.8	5.3	25.2	0.8	0.0	0.1
75,000 < 80,000	70.4	0.0	0.8	37.0	3.4	5.2	22.7	0.8	0.0	0.0
80,000 < 90,000	123.8	0.0	1.1	68.1	5.8	10.5	39.2	1.5	0.1	0.1
90,000 < 100,000	102.3	0.0	0.8	59.5	5.0	9.9	31.4	1.2	0.1	0.0
100,000 < 150,000	281.6	0.0	1.7	174.8	13.2	33.2	77.5	3.6	0.2	0.1
150,000 < 250,000	147.0	0.0	0.6	96.4	6.5	19.1	31.9	2.7	0.1	0.0
250,000 < 500,000	56.8	0.0	0.2	38.3	1.7	6.5	11.2	1.4	0.0	0.0
500,000 < 1,000,000	16.3	0.0	0.1	10.9	0.3	1.6	3.3	0.5	0.0	0.0
1,000,000 < 3,000,000	6.4	0.0	0.0	4.3	0.1	0.6	1.3	0.3	0.0	0.0
at least 3,000,000	1.1	0.0	0.0	0.7	0.0	0.1	0.2	0.0	0.0	0.0
Non-taxable Returns	706.9	0.0	21.2	248.7	23.7	10.2	33.2	1.4	0.5	198.8
at most 3,750	226.5	0.0	11.4	27.7	2.8	1.3	7.3	0.6	0.3	150.5
3,750+ < 7,500	181.8	0.0	3.3	39.6	3.3	1.2	6.1	0.2	0.1	29.2
7,500+ < 10,000	109.3	0.0	2.0	35.3	3.0	1.2	5.0	0.1	0.1	9.5
10,000 < 20,000	173.0	0.0	4.2	139.9	13.4	5.9	11.3	0.2	0.0	8.9
20,000 < 35,000	4.5	0.0	0.1	1.4	0.3	0.2	1.2	0.1	0.0	0.6
35,000 < 50,000	4.6	0.0	0.0	1.4	0.3	0.1	1.0	0.0	0.0	0.1
50,000 < 75,000	3.8	0.0	0.0	1.5	0.3	0.1	0.8	0.1	0.0	0.0
75,000 < 100,000	1.5	0.0	0.0	0.7	0.1	0.1	0.3	0.0	0.0	0.0
100,000 < 250,000	1.7	0.0	0.0	1.0	0.2	0.1	0.3	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	2,908,732	433,951	50,919	2,325,593	113,048	141,933	2,369,915	130,558	8,212	588,951
Taxable Returns	2,508,600	221,960	30,734	2,174,067	105,797	137,548	2,186,746	127,226	6,538	84,002
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	0	0	0	0	0	0	0	0	0	0
20,000 < 30,000	180,302	51,534	6,360	111,107	5,544	3,885	208,415	1,529	57	43,503
30,000 < 35,000	91,370	20,533	3,057	60,318	3,279	2,330	106,483	789	50	8,912
35,000 < 40,000	93,374	17,426	2,788	64,908	3,767	2,569	105,006	1,136	49	5,614
40,000 < 50,000	197,308	27,913	4,905	148,494	8,562	6,264	209,928	2,324	153	7,217
50,000 < 60,000	207,980	20,419	3,621	169,586	9,122	7,865	199,647	3,106	141	4,285
60,000 < 70,000	211,448	15,067	2,618	180,800	9,230	9,267	182,115	3,518	122	2,954
70,000 < 75,000	105,274	6,002	1,086	92,000	4,574	5,174	85,153	1,480	90	1,246
75,000 < 80,000	102,738	5,420	891	90,911	4,595	5,175	79,120	2,034	68	778
80,000 < 90,000	194,258	8,924	1,330	173,436	8,331	11,150	144,787	4,538	173	2,318
90,000 < 100,000	171,158	6,818	928	157,220	7,914	10,936	124,076	3,830	112	1,270
100,000 < 150,000	512,474	18,943	2,013	479,922	23,909	38,933	363,894	18,071	687	3,708
150,000 < 250,000	281,456	12,308	777	275,723	12,854	23,340	214,927	27,389	444	1,411
250,000 < 500,000	111,548	6,774	262	117,114	3,333	7,890	109,487	27,127	289	391
500,000 < 1,000,000	32,632	2,535	73	35,531	551	1,953	36,102	16,246	2,399	394
1,000,000 < 3,000,000	12,940	1,098	18	14,447	204	703	14,554	10,765	1,704	0
at least 3,000,000	2,340	246	7	2,555	32	114	3,053	3,343	0	0
Non-taxable Returns	400,132	211,991	20,185	151,526	7,251	4,385	183,168	3,332	1,674	504,949
at most 3,750	120,030	89,057	8,038	17,066	1,319	780	23,623	668	1,264	260,637
3,750+ < 7,500	50,932	29,604	2,790	14,453	677	377	22,755	302	30	86,669
7,500+ < 10,000	39,554	20,271	1,966	14,900	648	358	17,716	185	19	37,686
10,000 < 20,000	176,902	70,695	6,998	94,229	3,677	2,435	78,246	704	38	80,738
20,000 < 35,000	3,752	1,799	246	1,919	126	124	24,361	629	19	25,800
35,000 < 50,000	2,000	287	67	1,584	135	39	6,342	298	33	6,098
50,000 < 75,000	2,554	166	54	2,562	210	85	5,126	205	0	4,129
75,000 < 100,000	1,578	59	18	1,575	156	69	2,073	147	90	1,530
100,000 < 250,000	2,462	39	7	2,816	285	107	2,334	95	180	1,377
at least 250,000	368	14	1	425	20	11	592	98	0	285

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Returns with Exemptions						Returns with Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	1,454.4	254.0	48.1	805.7	56.0	116.8	507.6	9.7	1.0	114.2
Taxable Returns	1,254.3	138.2	29.9	752.0	52.2	113.2	472.9	9.0	0.8	10.7
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,000 < 30,000	90.2	30.2	6.1	39.1	2.9	3.2	48.2	0.4	0.0	7.3
30,000 < 35,000	45.7	12.4	3.0	21.3	1.7	2.0	24.2	0.2	0.0	1.3
35,000 < 40,000	46.7	10.7	2.7	22.7	1.9	2.2	24.2	0.2	0.0	0.7
40,000 < 50,000	98.7	17.4	4.8	52.0	4.3	5.3	49.7	0.4	0.1	0.7
50,000 < 60,000	104.0	12.9	3.6	59.7	4.6	6.6	48.8	0.5	0.1	0.3
60,000 < 70,000	105.7	9.8	2.6	63.4	4.6	7.8	45.5	0.5	0.1	0.2
70,000 < 75,000	52.6	3.9	1.1	32.2	2.3	4.3	21.2	0.3	0.0	0.1
75,000 < 80,000	51.4	3.5	0.9	32.0	2.3	4.4	19.9	0.3	0.0	0.0
80,000 < 90,000	97.1	5.8	1.3	61.0	4.1	9.3	35.4	0.6	0.1	0.1
90,000 < 100,000	85.6	4.5	0.9	55.0	3.9	9.0	29.6	0.5	0.1	0.0
100,000 < 150,000	256.2	12.5	2.0	167.0	11.6	31.8	76.7	1.9	0.2	0.1
150,000 < 250,000	140.7	7.9	0.7	93.7	6.0	18.7	32.9	1.7	0.1	0.0
250,000 < 500,000	55.8	4.3	0.3	37.3	1.6	6.4	11.8	0.9	0.0	0.0
500,000 < 1,000,000	16.3	1.6	0.1	10.7	0.3	1.6	3.4	0.3	0.0	0.0
1,000,000 < 3,000,000	6.5	0.7	0.0	4.2	0.1	0.6	1.3	0.2	0.0	0.0
at least 3,000,000	1.2	0.2	0.0	0.7	0.0	0.1	0.2	0.0	0.0	0.0
Non-taxable Returns	200.1	115.8	18.1	53.7	3.8	3.6	34.7	0.7	0.2	103.6
at most 3,750	60.0	47.4	6.9	6.5	0.7	0.7	7.5	0.3	0.1	60.0
3,750+ < 7,500	25.5	16.1	2.5	5.5	0.4	0.3	4.9	0.1	0.0	21.1
7,500+ < 10,000	19.8	11.2	1.8	5.6	0.3	0.3	3.7	0.1	0.0	8.3
10,000 < 20,000	88.5	39.8	6.6	32.5	1.9	2.0	15.8	0.2	0.0	12.6
20,000 < 35,000	1.9	1.0	0.2	0.6	0.1	0.1	1.5	0.1	0.0	1.3
35,000 < 50,000	1.0	0.2	0.1	0.6	0.1	0.0	0.4	0.0	0.0	0.2
50,000 < 75,000	1.3	0.1	0.1	0.9	0.1	0.1	0.4	0.0	0.0	0.1
75,000 < 100,000	0.8	0.0	0.0	0.5	0.1	0.1	0.2	0.0	0.0	0.0
100,000 < 250,000	1.2	0.0	0.0	0.9	0.1	0.1	0.2	0.0	0.0	0.0
at least 250,000	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2004 New Jersey Income Tax Returns for 2002

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

Gross Income Level	Number of Exemptions						Deduction Amount \$000s			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	1,501,436	232,372	22,660	68,375	17,298	2,367	896,725	131,811	11,497	496,640
Taxable Returns	965,982	97,662	6,148	53,477	14,352	2,150	768,040	126,975	1,618	69,369
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	239,006	36,639	2,695	14,165	3,251	221	167,818	2,455	86	32,458
20,000 < 30,000	190,242	21,616	1,328	10,928	3,257	288	151,992	3,679	77	10,136
30,000 < 35,000	85,119	7,358	438	3,974	1,305	130	63,927	2,397	87	2,948
35,000 < 40,000	77,895	5,645	325	3,377	1,227	120	55,860	2,546	39	2,346
40,000 < 50,000	123,025	7,727	454	5,490	1,815	250	88,386	6,459	141	3,361
50,000 < 60,000	77,516	4,731	280	3,819	1,079	222	60,951	6,654	66	3,471
60,000 < 70,000	50,839	3,074	161	2,739	659	170	41,092	7,023	60	2,681
70,000 < 75,000	19,520	1,164	67	1,097	257	75	16,267	4,168	34	1,128
75,000 < 80,000	16,092	989	54	968	225	75	13,703	3,367	34	963
80,000 < 90,000	23,656	1,581	61	1,481	315	116	21,084	6,764	63	1,805
90,000 < 100,000	15,647	1,180	51	1,113	234	100	15,081	6,471	47	1,434
100,000 < 150,000	29,211	2,798	115	2,537	449	219	35,218	18,803	188	4,076
150,000 < 250,000	11,641	1,746	67	1,154	207	112	20,264	19,955	377	1,790
250,000 < 500,000	4,556	951	37	438	51	44	10,813	17,395	267	711
500,000 < 1,000,000	1,369	322	8	123	14	4	3,649	11,936	0	60
1,000,000 < 3,000,000	554	114	6	65	8	2	1,773	5,956	0	0
at least 3,000,000	94	27	1	14	3	2	161	947	52	0
Non-taxable Returns	535,454	134,710	16,512	14,898	2,946	217	128,685	4,836	9,879	427,271
at most 3,750	281,057	93,586	12,092	4,662	1,022	66	34,025	1,145	2,410	324,041
3,750+ < 7,500	159,638	24,124	2,668	5,555	938	68	23,511	518	6,045	37,339
7,500+ < 10,000	82,475	13,988	1,369	4,155	743	52	16,540	315	753	13,101
10,000 < 20,000	4,075	2,390	270	152	50	10	27,732	1,075	27	26,375
20,000 < 35,000	2,889	357	64	93	66	3	11,324	639	100	11,553
35,000 < 50,000	2,690	149	31	129	51	3	6,969	312	35	6,294
50,000 < 75,000	1,762	86	15	72	50	6	5,441	321	10	5,089
75,000 < 100,000	499	16	1	54	17	5	1,347	169	0	1,276
100,000 < 250,000	330	11	2	27	12	4	1,359	243	0	1,294
at least 250,000	39	3	0	0	0	0	438	98	499	908

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Taxable Returns						
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
Under \$10,000	0	0	0.0	0	0.0	0
10,000 - 20,000	42,710	1,459	(0.1)	4,448	26.1	36,776
20,000 - 35,000	189,436	8,058	(0.3)	13,983	13.9	167,381
35,000 - 50,000	274,645	21,552	(0.1)	7,411	0.8	245,682
50,000 - 75,000	548,258	63,331	0.3	4,967	0.5	479,961
75,000 - 100,000	587,348	79,345	0.0	1,506	0.6	506,496
100,000 - 250,000	2,176,944	379,431	0.7	1,699	0.0	1,795,814
at least 250,000	2,952,212	777,427	0.2	406	0.0	2,174,379
Total	6,771,553	1,330,604	0.8	34,419	41.8	5,406,489

All Returns						
Gross Income Level	Tax Before Credit	Credit for Taxes Paid to Other Jurisdictions	Variance	Property Tax Credit	New Jersey Earned Income Credit	Net Charged Tax
Under \$10,000	26,072	0	(0.4)	0	32,798.5	(6,727)
10,000 - 20,000	75,978	1,681	(0.4)	4,506	64,541.3	5,249
20,000 - 35,000	190,993	9,616	(0.3)	14,116	13.9	167,247
35,000 - 50,000	277,770	24,678	(0.1)	7,546	0.8	245,546
50,000 - 75,000	553,297	68,372	0.3	5,085	0.5	479,840
75,000 - 100,000	590,689	82,686	0.0	1,550	0.6	506,452
100,000 - 250,000	2,185,469	387,965	0.7	1,751	0.0	1,795,753
at least 250,000	2,963,718	788,934	0.2	413	0.0	2,174,372
Total	6,863,987	1,363,931	(0.0)	34,968	97,355.6	5,367,732

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 3.2 Average Tax and Effective rate By Gross Income Level

Gross Income Level	All Returns						Effective Rate on Gross Income
	Gross Income			Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
Under \$10,000	736.3	2,892,127	3,928	0.0	0		
10,000 - 20,000	466.0	6,914,119	14,837	246.4	41,250	167	1.1%
20,000 - 35,000	576.6	15,687,930	27,210	570.7	181,378	318	1.2%
35,000 - 50,000	446.9	18,806,127	42,086	441.9	253,093	573	1.4%
50,000 - 75,000	484.2	29,813,720	61,574	480.2	484,928	1,010	1.6%
75,000 - 100,000	316.3	27,361,981	86,509	314.7	508,003	1,614	1.9%
100,000 - 250,000	455.9	65,390,023	143,429	454.2	1,797,513	3,958	2.8%
at least 250,000	89.2	53,273,494	597,236	89.0	2,174,785	24,445	4.1%
Total	3,571.3	220,139,521	61,642	2,597.2	5,440,950	2,095	3.4%

Gross Income Level	Taxable Returns						Effective Rate on Gross Income
	Gross Income			Charged Tax			
	Returns (000s)	Amount (\$000s)	Average (\$)	Returns (000s)	Amount (\$000s)	Average (\$)	
Under \$10,000	0.0	0		0.0	0		
10,000 - 20,000	246.4	3,632,050	14,738	246.4	41,250	167	1.1%
20,000 - 35,000	570.7	15,527,846	27,209	570.7	181,378	318	1.2%
35,000 - 50,000	441.9	18,600,132	42,091	441.9	253,093	573	1.4%
50,000 - 75,000	480.2	29,573,588	61,581	480.2	484,928	1,010	1.6%
75,000 - 100,000	314.7	27,229,781	86,513	314.7	508,003	1,614	1.9%
100,000 - 250,000	454.2	65,150,752	143,445	454.2	1,797,513	3,958	2.8%
at least 250,000	89.0	53,076,165	596,589	89.0	2,174,785	24,445	4.1%
Total	2,597.2	212,790,315	81,932	2,597.2	5,440,950	2,095	2.6%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Tax Payment Components	Amounts (\$000,000)			Percent of Gross Income		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Taxes Withheld	4,438.7	72.9	4,511.6	2.1%	1.0%	2.0%
Estimated Payments and Credits Applied	1,169.7	12.7	1,182.3	0.5%	0.2%	0.5%
Cash Payments made	696.3	0.0	696.3	0.3%	0.0%	0.3%
Gross Collections	6,304.6	85.5	6,390.2	3.0%	1.2%	2.9%
less: Refunds Issued	781.6	177.8	959.5	0.4%	2.4%	0.4%
Credits Forward Approved	155.5	4.0	159.5	0.1%	0.1%	0.1%
Gross Outflows	937.2	181.8	1,119.0	0.4%	2.5%	0.5%
Net Collections	5,367.5	(96.3)	5,271.2	2.5%	-1.3%	2.4%
adjusted by Net Receivables	6.1	2.2	8.3	0.0%	0.0%	0.0%
Net Charged Tax	5,373.5	(94.1)	5,279.5	2.5%	-1.3%	2.4%
less: Property Tax Credit	34.4	0.5	35.0	0.0%	0.0%	0.0%
Earned Income Credit	0.0	97.3	97.4	0.0%	1.3%	0.0%
Net Tax Collections	5,339.1	(191.9)	5,147.2	2.5%	-2.6%	2.3%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Component Amounts	Single	Married, Filing: Jointly	Separately	Head of Household	Surviving Spouse	Total
Taxes Withheld	894.3	3,208.0	62.9	343.6	2.8	4,511.6
Estimated Payments and Credits Applied	195.2	938.9	19.0	27.6	1.6	1,182.3
Cash Payments made	108.7	552.6	16.0	18.4	0.7	696.3
Gross Collections	1,198.2	4,699.6	97.8	389.5	5.1	6,390.2
Refunds Issued	199.7	527.3	11.0	220.4	1.2	959.5
Credits Approved	30.0	122.0	2.6	4.7	0.2	159.5
Gross Outflows	229.7	649.2	13.6	225.1	1.4	1,119.0
Net Collections	968.5	4,050.4	84.2	164.4	3.7	5,271.2
adjusted by Net Receivables	0.2	8.0	0.1	(0.1)	0.1	8.3
Net Charged Tax	968.7	4,058.4	84.4	164.3	3.8	5,279.5

Component Percent of Gross Income	Single	Married, Filing: Jointly	Separately	Head of Household	Surviving Spouse	Total
Taxes Withheld	2.0%	2.1%	2.0%	1.9%	1.5%	2.0%
Estimated Payments and Credits Applied	0.4%	0.6%	0.6%	0.2%	0.8%	0.5%
Cash Payments made	0.2%	0.4%	0.5%	0.1%	0.3%	0.3%
Gross Collections	2.7%	3.1%	3.1%	2.2%	2.7%	2.9%
Refunds Issued	0.4%	0.3%	0.4%	1.2%	0.6%	0.4%
Credits Approved	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Gross Outflows	0.5%	0.4%	0.4%	1.2%	0.7%	0.5%
Net Collections	2.2%	2.6%	2.7%	0.9%	2.0%	2.4%
adjusted by Net Receivables	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Net Charged Tax	2.2%	2.6%	2.7%	0.9%	2.0%	2.4%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

**Table 3.5 Income Tax Effect of 1997 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 (\$000s)	Liability Decrease (\$000s)	Affected Returns (000s)	Deduction Amount (\$000s)	Liability Decrease (\$000s)	Affected Returns (000s)	Deduction Amount (\$000s)	Liability Decrease (\$000s)
Under \$10,000	13.5	84,718.9	1,161.4	20.3	110,022.8	1,501.5	33.8	194,741.7	2,663.0
10,000 - 20,000	41.2	220,747.8	3,345.4	21.0	103,438.5	1,553.4	62.2	324,186.4	4,898.8
20,000 - 35,000	89.8	439,482.9	7,691.0	43.8	185,569.3	3,907.7	133.6	625,052.3	11,598.7
35,000 - 50,000	106.1	513,416.6	9,687.5	94.6	270,171.2	13,740.2	200.7	783,587.8	23,427.8
50,000 - 75,000	227.4	1,041,856.4	29,199.2	84.5	272,635.0	15,220.8	312.0	1,314,491.4	44,420.0
75,000 - 100,000	195.4	959,122.1	50,873.6	33.2	128,157.7	8,163.6	228.6	1,087,279.7	59,037.3
100,000 - 250,000	297.4	1,865,641.4	109,826.1	25.5	125,370.0	7,986.1	322.9	1,991,011.4	117,812.2
at least 250,000	62.3	537,528.2	34,240.5	4.9	33,212.0	2,115.6	67.2	570,740.2	36,356.1
Total	1,033.0	5,662,514.4	246,024.9	327.9	1,228,576.5	54,189.0	1,360.9	6,891,090.9	300,213.8
Property Tax Credit									
Under \$10,000	3.1		154.4	23.7		1,168.9	26.8		1,323.2
10,000 - 20,000	55.9		2,796.9	86.9		4,278.5	142.9		7,075.4
20,000 - 35,000	141.0		7,052.3	115.6		5,677.5	256.7		12,729.7
35,000 - 50,000	93.9		4,695.5	36.1		1,773.9	130.0		6,469.4
50,000 - 75,000	63.7		3,183.8	18.3		889.6	82.0		4,073.3
75,000 - 100,000	19.3		963.5	6.8		328.4	26.1		1,291.9
100,000 - 250,000	27.1		1,357.2	5.2		249.5	32.3		1,606.7
at least 250,000	7.3		366.7	0.7		31.9	8.0		398.6
Total	411.4		20,570.1	293.2		14,398.0	704.6		34,968.1
Total Property Tax Relief via either deduction or credit									
Under \$10,000	16.6		1,315.8	44.0		2,670.4	60.6		3,986.2
10,000 - 20,000	97.1		6,142.3	107.9		5,831.8	205.1		11,974.2
20,000 - 35,000	230.8		14,743.2	159.4		9,585.2	390.2		24,328.4
35,000 - 50,000	200.0		14,383.0	130.6		15,514.1	330.7		29,897.1
50,000 - 75,000	291.1		32,382.9	102.8		16,110.3	393.9		48,493.3
75,000 - 100,000	214.6		51,837.1	40.0		8,492.1	254.6		60,329.1
100,000 - 250,000	324.5		111,183.3	30.7		8,235.6	355.2		119,418.9
at least 250,000	69.6		34,607.2	5.6		2,147.5	75.2		36,754.7
Total	1,444.4		266,594.9	621.1		68,587.0	2,065.5		335,181.9

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

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N. J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance			Charged Tax	Gross Income
									Under	Over	Net		
All Returns	207,021,729	6,891,091	59,603	300,214	200,135,168	6,863,987	1,363,931	5,500,068	410	410	0	5,440,950	220,139,521
Taxable Returns	201,717,817	6,864,818	39,787	299,730	194,852,999	6,771,553	1,330,604	5,440,949	323	324	1	5,440,950	212,790,315
< 10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	3,148,059	97,364	21,000	1,363	3,050,695	42,710	1,459	41,251	31	31	0	41,250	3,632,050
20,000 < 30,000	8,435,011	343,003	15,817	5,161	8,092,007	116,301	4,163	112,138	49	49	0	112,138	9,827,220
30,000 < 35,000	5,072,129	201,780	1,691	3,400	4,870,349	73,134	3,895	69,240	22	22	0	69,239	5,700,626
35,000 < 40,000	5,507,142	226,106	600	4,388	5,281,036	82,387	5,472	76,915	20	20	0	76,915	6,095,597
40,000 < 50,000	11,439,353	516,630	372	14,442	10,922,723	192,258	16,080	176,178	35	35	0	176,178	12,504,535
50,000 < 60,000	11,025,268	514,310	132	15,314	10,510,957	210,252	22,498	187,753	27	27	0	187,754	11,947,154
60,000 < 70,000	10,906,959	519,494	82	15,926	10,387,466	221,825	26,447	195,378	22	23	0	195,378	11,725,217
70,000 < 75,000	5,519,827	257,165	19	7,895	5,262,663	116,182	14,386	101,796	10	10	0	101,796	5,901,217
75,000 < 80,000	5,458,952	256,733	0	8,789	5,202,219	116,841	15,013	101,828	9	9	0	101,828	5,817,727
80,000 < 90,000	10,509,183	489,732	35	20,725	10,019,451	234,126	31,398	202,728	16	16	0	202,728	11,158,826
90,000 < 100,000	9,698,304	443,652	2	23,956	9,254,652	236,381	32,934	203,447	13	14	0	203,447	10,253,229
100,000 < 150,000	34,272,790	1,422,847	26	79,296	32,849,942	1,040,553	163,166	877,387	37	37	0	877,387	35,886,441
150,000 < 250,000	28,325,230	944,213	10	58,832	27,381,018	1,136,391	216,265	920,125	19	20	0	920,126	29,264,310
250,000 < 500,000	20,311,386	433,365	0	27,605	19,878,021	1,024,741	234,634	790,107	8	8	0	790,107	20,749,450
500,000 < 1,000,000	12,191,327	134,611	0	8,575	12,056,716	697,241	183,853	513,388	2	2	0	513,388	12,345,540
1,000,000 < 3,000,000	11,072,443	53,783	0	3,426	11,018,659	673,855	206,196	467,659	1	1	0	467,659	11,141,922
at least 3,000,000	8,824,454	10,030	0	639	8,814,424	556,375	152,744	403,631	0	0	0	403,631	8,839,253
Non-taxable Returns	5,303,912	26,273	19,817	484	5,282,169	92,434	33,327	59,119	87	86	-1	0	7,349,206
at most 3,750	177,498	0	0	0	177,498	2,485	0	2,485	17	17	0	0	450,653
3,750+ < 7,500	815,951	0	0	0	815,951	11,423	0	11,423	27	26	-1	0	1,254,324
7,500+ < 10,000	868,856	0	0	0	868,856	12,164	0	12,164	16	17	0	0	1,187,151
10,000 < 20,000	2,385,772	12,078	12,026	133	2,376,289	33,268	221	33,047	27	26	0	0	3,282,068
20,000 < 35,000	110,713	7,462	7,005	82	104,934	1,557	1,558	0	0	0	0	0	160,084
35,000 < 50,000	180,733	1,639	476	38	179,225	3,126	3,126	0	0	0	0	0	205,995
50,000 < 75,000	218,454	1,712	185	53	216,804	5,039	5,041	0	0	0	0	0	240,132
75,000 < 100,000	123,202	1,181	58	51	122,040	3,340	3,341	0	0	0	0	0	132,200
100,000 < 250,000	228,434	1,950	58	112	226,512	8,525	8,534	0	0	0	0	0	239,271
at least 250,000	194,301	251	10	15	194,060	11,506	11,506	0	0	0	0	0	197,329

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Charged Tax	Gross Income
									Under	Over		
All Returns	3,314.6	1,360.9	16.6	1,360.9	3,311.9	3,311.9	373.6	3,294.8	1,644.9	1,650.0	2,597.2	3,571.3
Taxable Returns	2,597.2	1,356.8	13.9	1,356.8	2,597.2	2,597.2	356.5	2,597.2	1,292.0	1,305.2	2,597.2	2,597.2
< 10,000	0.0	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	246.4	20.2	7.4	20.2	246.4	246.4	12.3	246.4	123.7	122.8	246.4	246.4
20,000 < 30,000	395.0	69.3	5.5	69.3	395.0	395.0	18.6	395.0	197.0	198.1	395.0	395.0
30,000 < 35,000	175.6	42.5	0.6	42.5	175.6	175.6	11.9	175.6	87.7	87.9	175.6	175.6
35,000 < 40,000	162.7	52.9	0.2	52.9	162.7	162.7	13.3	162.7	81.4	81.3	162.7	162.7
40,000 < 50,000	279.2	134.4	0.1	134.4	279.2	279.2	27.5	279.2	138.5	140.7	279.2	279.2
50,000 < 60,000	218.0	127.3	0.0	127.3	218.0	218.0	27.3	218.0	107.7	110.3	218.0	218.0
60,000 < 70,000	180.8	124.3	0.0	124.3	180.8	180.8	25.8	180.8	89.7	91.1	180.8	180.8
70,000 < 75,000	81.4	59.5	0.0	59.5	81.4	81.4	12.5	81.4	40.4	41.0	81.4	81.4
75,000 < 80,000	75.1	58.7	0.0	58.7	75.1	75.1	12.2	75.1	37.5	37.6	75.1	75.1
80,000 < 90,000	131.5	107.9	0.0	107.9	131.5	131.5	22.9	131.5	65.7	65.8	131.5	131.5
90,000 < 100,000	108.1	92.1	0.0	92.1	108.1	108.1	20.7	108.1	53.5	54.6	108.1	108.1
100,000 < 150,000	297.3	256.8	0.0	256.8	297.3	297.3	68.5	297.3	147.3	150.0	297.3	297.3
150,000 < 250,000	156.9	136.1	0.0	136.1	156.9	156.9	46.8	156.9	77.8	79.0	156.9	156.9
250,000 < 500,000	62.2	52.7	0.0	52.7	62.2	62.2	23.2	62.2	30.7	31.4	62.2	62.2
500,000 < 1,000,000	18.3	15.1	0.0	15.1	18.3	18.3	8.2	18.3	9.1	9.1	18.3	18.3
1,000,000 < 3,000,000	7.2	5.8	0.0	5.8	7.2	7.2	4.0	7.2	3.6	3.7	7.2	7.2
at least 3,000,000	1.3	1.1	0.0	1.1	1.3	1.3	0.8	1.3	0.6	0.7	1.3	1.3
Non-taxable Returns	717.4	4.2	2.8	4.1	714.7	714.7	17.1	697.7	352.9	344.8	0.0	974.1
at most 3,750	138.7	0.0	0.0	0.0	138.7	138.7	0.0	138.7	68.8	69.9	0.0	375.4
3,750+ < 7,500	212.5	0.0	0.0	0.0	212.5	212.5	0.0	212.5	108.8	103.7	0.0	224.8
7,500+ < 10,000	133.2	0.0	0.0	0.0	133.2	133.2	0.0	133.2	66.9	66.3	0.0	136.2
10,000 < 20,000	216.1	1.8	1.7	1.7	214.4	214.4	1.2	213.2	108.3	105.0	0.0	219.6
20,000 < 35,000	4.9	1.0	0.9	1.0	4.0	4.0	4.0	0.0	0.0	0.0	0.0	5.9
35,000 < 50,000	4.7	0.4	0.1	0.4	4.6	4.6	4.6	0.0	0.0	0.0	0.0	4.9
50,000 < 75,000	3.8	0.4	0.0	0.4	3.8	3.8	3.8	0.0	0.0	0.0	0.0	4.0
75,000 < 100,000	1.5	0.3	0.0	0.3	1.5	1.5	1.5	0.0	0.0	0.0	0.0	1.5
100,000 < 250,000	1.7	0.3	0.0	0.3	1.7	1.7	1.7	0.0	0.0	0.0	0.0	1.7
at least 250,000	0.2	0.0	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.2

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess	Liability Loss:	N.J.	Schedule Tax	Other Credits	Tax after Credit	Tax Variance			Charged Tax	Gross Income
			Property Tax Deduction	Property Tax Deduction	Taxable Income				Under	Over	Net		
All Returns	207,021,729	6,891,091	59,603	300,214	200,135,168	6,863,987	1,363,931	5,500,068	410	410	0	5,440,950	220,139,521
Taxable Returns	201,717,817	6,864,818	39,787	299,730	194,852,999	6,771,553	1,330,604	5,440,949	323	324	1	5,440,950	212,790,315
at most 3,750	69,469	45,159	29,115	632	24,309	340	2	338	1	1	0	338	194,866
3,750+ < 7,500	201,010	71,452	9,710	1,000	129,558	1,814	15	1,798	3	3	0	1,798	373,368
7,500+ < 10,000	495,336	58,257	962	816	437,079	6,119	134	5,985	6	6	0	5,985	678,643
10,000 < 20,000	5,667,672	323,912	0	4,895	5,343,760	74,813	2,095	72,718	43	43	0	72,718	6,853,471
20,000 < 30,000	9,854,784	400,994	0	7,047	9,453,790	138,796	5,551	133,245	48	47	0	133,244	11,196,903
30,000 < 35,000	5,841,404	223,290	0	4,537	5,618,113	86,219	4,878	81,340	21	22	0	81,340	6,446,123
35,000 < 40,000	6,311,210	259,189	0	6,942	6,052,020	98,086	6,443	91,643	20	20	0	91,642	6,877,632
40,000 < 50,000	12,311,408	523,170	0	16,444	11,788,238	218,030	18,571	199,459	33	33	0	199,460	13,307,541
50,000 < 60,000	11,836,023	535,121	0	17,088	11,300,902	234,344	25,094	209,250	26	26	0	209,250	12,697,344
60,000 < 70,000	11,683,007	521,126	0	17,129	11,161,882	245,618	29,162	216,456	21	21	0	216,456	12,442,154
70,000 < 75,000	5,745,202	256,830	0	10,153	5,488,372	125,250	15,877	109,373	9	9	0	109,373	6,089,225
75,000 < 80,000	5,553,332	246,288	0	11,791	5,307,044	125,069	16,870	108,199	9	9	0	108,199	5,870,843
80,000 < 90,000	10,332,441	454,215	0	25,554	9,878,226	251,806	34,839	216,968	14	15	0	216,968	10,888,088
90,000 < 100,000	9,078,432	385,827	0	21,640	8,692,605	246,124	35,519	210,605	11	11	0	210,605	9,528,545
100,000 < 150,000	31,055,418	1,202,412	0	67,585	29,853,006	1,006,612	164,281	842,332	30	31	1	842,332	32,332,427
150,000 < 250,000	25,274,895	787,042	0	50,135	24,487,853	1,051,830	209,052	842,778	16	16	0	842,778	26,020,755
250,000 < 500,000	18,952,443	382,849	0	24,388	18,569,594	967,949	226,264	741,685	7	7	0	741,685	19,324,624
500,000 < 1,000,000	11,811,424	126,049	0	8,029	11,685,375	677,561	180,526	497,035	2	2	0	497,035	11,949,345
1,000,000 < 3,000,000	10,851,031	51,705	0	3,294	10,799,326	660,826	203,011	457,815	1	1	0	457,815	10,913,073
at least 3,000,000	8,791,877	9,929	0	633	8,781,948	554,347	152,418	401,928	0	0	0	401,928	8,805,347
Non-taxable Returns	5,303,912	26,273	19,817	484	5,282,169	92,434	33,327	59,119	87	86	-1	0	7,349,206
at most 3,750	484,309	19,807	19,805	214	469,031	6,566	11	6,566	31	31	0	0	1,305,943
3,750+ < 7,500	1,250,268	47	12	1	1,250,221	17,503	2	17,501	28	27	-1	0	1,744,068
7,500+ < 10,000	780,650	19	0	0	780,631	10,929	15	10,914	11	11	0	0	1,023,019
10,000 < 20,000	1,746,281	275	0	4	1,746,006	24,444	307	24,137	16	16	0	0	2,184,118
20,000 < 35,000	131,359	768	0	14	130,592	1,960	1,961	0	0	0	0	0	144,089
35,000 < 50,000	185,150	1,228	0	42	183,922	3,302	3,302	0	0	0	0	0	197,678
50,000 < 75,000	207,402	1,415	0	51	205,987	4,943	4,944	0	0	0	0	0	217,993
75,000 < 100,000	115,965	950	0	52	115,015	3,315	3,316	0	0	0	0	0	121,082
100,000 < 250,000	210,952	1,557	0	93	209,395	8,095	8,095	0	0	0	0	0	217,860
at least 250,000	191,576	208	0	13	191,369	11,376	11,376	0	0	0	0	0	193,357

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Taxable Income Level	Taxable Income	Property Tax Deduction	Excess Property Tax Deduction	Liability Loss: Property Tax Deduction	N.J. Taxable Income	Schedule Tax	Other Credits	Tax after Credit	Tax Variance		Charged Tax	Gross Income
									Under	Over		
All Returns	3,314.6	1,360.9	16.6	1,360.9	3,311.9	3,311.9	373.6	3,294.8	1,644.9	1,650.0	2,597.2	3,571.3
Taxable Returns	2,597.2	1,356.8	13.9	1,356.8	2,597.2	2,597.2	356.5	2,597.2	1,292.0	1,305.2	2,597.2	2,597.2
at most 3,750	11.4	7.7	7.6	7.7	11.4	11.4	0.1	11.4	5.7	5.7	11.4	11.4
3,750+ < 7,500	22.1	12.9	5.3	12.9	22.1	22.1	0.4	22.1	11.1	11.0	22.1	22.1
7,500+ < 10,000	48.1	10.6	1.0	10.6	48.1	48.1	1.9	48.1	24.3	23.7	48.1	48.1
10,000 < 20,000	347.2	62.1	0.0	62.1	347.2	347.2	15.6	347.2	173.7	173.5	347.2	347.2
20,000 < 30,000	380.6	84.3	0.0	84.3	380.6	380.6	21.6	380.6	190.3	190.4	380.6	380.6
30,000 < 35,000	172.8	49.2	0.0	49.2	172.8	172.8	13.3	172.8	85.7	87.1	172.8	172.8
35,000 < 40,000	161.6	65.6	0.0	65.6	161.6	161.6	14.3	161.6	81.2	80.4	161.6	161.6
40,000 < 50,000	263.2	134.8	0.0	134.8	263.2	263.2	29.1	263.2	130.0	133.2	263.2	263.2
50,000 < 60,000	206.3	132.3	0.0	132.3	206.3	206.3	28.4	206.3	101.9	104.4	206.3	206.3
60,000 < 70,000	172.0	120.8	0.0	120.8	172.0	172.0	26.9	172.0	85.5	86.5	172.0	172.0
70,000 < 75,000	75.7	58.5	0.0	58.5	75.7	75.7	13.0	75.7	37.9	37.9	75.7	75.7
75,000 < 80,000	68.5	54.5	0.0	54.5	68.5	68.5	12.7	68.5	34.2	34.4	68.5	68.5
80,000 < 90,000	116.5	96.6	0.0	96.6	116.5	116.5	22.9	116.5	57.6	58.9	116.5	116.5
90,000 < 100,000	91.7	77.3	0.0	77.3	91.7	91.7	19.5	91.7	45.6	46.1	91.7	91.7
100,000 < 150,000	247.5	210.8	0.0	210.8	247.5	247.5	61.7	247.5	122.3	125.2	247.5	247.5
150,000 < 250,000	131.0	111.9	0.0	111.9	131.0	131.0	41.4	131.0	65.0	66.0	131.0	131.0
250,000 < 500,000	55.4	46.4	0.0	46.4	55.4	55.4	21.2	55.4	27.4	28.0	55.4	55.4
500,000 < 1,000,000	17.2	14.1	0.0	14.1	17.2	17.2	7.9	17.2	8.6	8.6	17.2	17.2
1,000,000 < 3,000,000	7.0	5.6	0.0	5.6	7.0	7.0	3.9	7.0	3.5	3.5	7.0	7.0
at least 3,000,000	1.3	1.0	0.0	1.0	1.3	1.3	0.8	1.3	0.6	0.7	1.3	1.3
Non-taxable Returns	717.4	4.2	2.8	4.1	714.7	714.7	17.1	697.7	352.9	344.8	0.0	974.1
at most 3,750	255.0	2.8	2.8	2.7	252.3	252.3	0.0	252.3	126.6	125.7	0.0	511.6
3,750+ < 7,500	224.6	0.0	0.0	0.0	224.6	224.6	0.0	224.6	114.8	109.8	0.0	224.6
7,500+ < 10,000	91.7	0.0	0.0	0.0	91.7	91.7	0.1	91.6	46.3	45.3	0.0	91.7
10,000 < 20,000	130.6	0.1	0.0	0.1	130.6	130.6	1.4	129.2	65.2	64.0	0.0	130.6
20,000 < 35,000	4.6	0.2	0.0	0.2	4.6	4.6	4.6	0.0	0.0	0.0	0.0	4.6
35,000 < 50,000	4.4	0.3	0.0	0.3	4.4	4.4	4.4	0.0	0.0	0.0	0.0	4.4
50,000 < 75,000	3.4	0.4	0.0	0.4	3.4	3.4	3.4	0.0	0.0	0.0	0.0	3.4
75,000 < 100,000	1.3	0.2	0.0	0.2	1.3	1.3	1.3	0.0	0.0	0.0	0.0	1.3
100,000 < 250,000	1.5	0.3	0.0	0.3	1.5	1.5	1.5	0.0	0.0	0.0	0.0	1.5
at least 250,000	0.2	0.0	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.2

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income Level	Withholdings	Property Tax Credit	Estimated Payments & Credits	NJ Earned Income Credit	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	4,511,563	34,968	1,182,325	97,356	696,281	959,471	159,493	8,271
Taxable Returns	4,438,688	34,419	1,169,658	42	696,281	781,643	155,508	6,055
at most 3,750	0	0	0	0	0	0	0	0
3,750+ < 7,500	0	0	0	0	0	0	0	0
7,500+ < 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	45,517	4,448	5,190	26	4,095	16,603	1,501	204
20,000 < 30,000	132,024	9,884	12,414	14	7,476	46,906	3,444	(75)
30,000 < 35,000	82,363	4,099	7,088	0	3,518	26,597	1,957	(421)
35,000 < 40,000	93,345	3,303	7,439	0	3,406	29,636	1,902	(620)
40,000 < 50,000	212,613	4,108	16,177	1	8,433	63,144	4,245	(1,434)
50,000 < 60,000	222,055	2,665	16,955	0	10,517	62,345	4,280	(1,397)
60,000 < 70,000	228,213	1,653	17,470	0	11,177	61,183	4,250	(1,451)
70,000 < 75,000	118,629	649	8,803	0	5,620	30,830	2,194	(717)
75,000 < 80,000	117,985	456	8,605	0	5,750	29,972	2,085	(648)
80,000 < 90,000	228,225	632	18,261	0	12,309	54,491	4,428	(1,218)
90,000 < 100,000	214,724	418	18,227	1	16,035	43,787	4,165	(1,089)
100,000 < 150,000	810,011	1,108	91,729	0	101,040	117,165	17,704	(3,915)
150,000 < 250,000	736,397	590	161,749	0	122,760	82,967	26,798	(1,363)
250,000 < 500,000	524,050	267	230,617	0	113,423	52,634	31,799	3,360
500,000 < 1,000,000	298,631	91	188,060	0	76,736	28,775	20,268	7,305
1,000,000 < 3,000,000	230,171	41	195,909	0	80,524	22,104	15,263	7,797
at least 3,000,000	143,734	7	164,965	0	113,463	12,505	9,225	1,738
Non-taxable Returns	72,875	549	12,667	97,314	0	177,828	3,985	2,216
at most 3,750	9,077	0	3,252	3,563	0	14,745	874	418
3,750+ < 7,500	13,922	0	2,367	13,258	0	28,635	708	332
7,500+ < 10,000	12,897	0	1,739	15,977	0	29,797	604	312
10,000 < 20,000	35,988	58	4,035	64,515	0	102,529	1,392	854
20,000 < 35,000	247	134	491	0	0	686	178	23
35,000 < 50,000	170	135	113	0	0	370	49	10
50,000 < 75,000	154	119	86	0	0	327	30	14
75,000 < 100,000	101	44	127	0	0	248	8	17
100,000 < 250,000	238	52	228	0	0	336	58	138
at least 250,000	80	7	229	0	0	154	84	98

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income Level	Withholdings	Property Tax Credit	Estimated Payments & Credits	NJ Earned Income Credit	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	2,873.5	704.6	305.6	218.4	639.8	2,523.8	145.2	410.6
Taxable Returns	2,259.6	693.5	274.6	0.1	639.8	1,861.1	132.4	393.7
at most 3,750	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3,750+ < 7,500	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7,500+ < 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	203.2	90.2	14.7	0.1	47.0	190.9	7.6	9.4
20,000 < 30,000	342.2	199.1	25.9	0.0	54.2	328.1	13.7	30.4
30,000 < 35,000	154.6	82.7	11.9	0.0	21.6	148.3	6.5	20.0
35,000 < 40,000	143.8	66.6	11.0	0.0	20.0	137.6	6.0	20.2
40,000 < 50,000	246.8	82.5	20.1	0.0	44.5	226.1	10.8	39.1
50,000 < 60,000	192.0	53.6	17.4	0.0	40.3	170.9	9.0	33.3
60,000 < 70,000	159.9	33.2	15.0	0.0	34.6	140.5	7.8	29.4
70,000 < 75,000	72.5	13.1	6.7	0.0	16.2	62.8	3.4	13.7
75,000 < 80,000	67.0	9.2	6.3	0.0	16.6	56.4	3.2	12.9
80,000 < 90,000	117.5	12.7	11.9	0.0	35.8	91.8	5.9	24.3
90,000 < 100,000	97.0	8.4	10.7	0.0	39.8	65.2	5.1	23.1
100,000 < 150,000	264.4	22.3	41.3	0.0	142.5	144.9	17.4	71.7
150,000 < 250,000	133.0	11.9	39.3	0.0	81.4	66.0	16.8	40.7
250,000 < 500,000	47.6	5.4	26.2	0.0	32.0	23.0	12.1	17.0
500,000 < 1,000,000	12.7	1.8	10.2	0.0	9.1	6.1	4.6	5.5
1,000,000 < 3,000,000	4.6	0.8	4.8	0.0	3.7	2.2	2.0	2.6
at least 3,000,000	0.8	0.1	1.0	0.0	0.7	0.4	0.4	0.5
Non-taxable Returns	613.8	11.1	31.0	218.2	0.0	662.7	12.8	16.9
at most 3,750	170.6	0.0	8.3	19.5	0.0	172.9	3.2	5.8
3,750+ < 7,500	168.7	0.0	6.2	35.6	0.0	175.2	2.7	4.4
7,500+ < 10,000	102.5	0.0	5.1	32.4	0.0	110.9	2.0	2.7
10,000 < 20,000	169.7	1.2	10.4	130.7	0.0	192.6	4.4	3.5
20,000 < 35,000	0.9	2.7	0.6	0.0	0.0	3.3	0.3	0.1
35,000 < 50,000	0.5	2.7	0.2	0.0	0.0	2.9	0.1	0.1
50,000 < 75,000	0.4	2.4	0.1	0.0	0.0	2.5	0.1	0.1
75,000 < 100,000	0.2	0.9	0.0	0.0	0.0	1.0	0.0	0.1
100,000 < 250,000	0.3	1.1	0.1	0.0	0.0	1.1	0.1	0.1
at least 250,000	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Taxable Income Level	Withholdings	Property Tax Credit	Estimated Payments & Credits	NJ Earned Income Credit	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	4,511,563	34,968	1,182,325	97,356	696,281	959,471	159,493	8,271
Taxable Returns	4,438,688	34,419	1,169,658	42	696,281	781,643	155,508	6,055
at most 3,750	1,093	144	1,565	1	90	1,981	519	94
3,750+ < 7,500	2,759	309	2,216	6	445	3,278	680	57
7,500+ < 10,000	6,872	784	2,209	7	968	4,242	653	48
10,000 < 20,000	83,756	7,050	13,013	23	7,349	35,053	3,718	295
20,000 < 30,000	156,656	8,830	15,916	2	7,800	52,969	4,163	(476)
30,000 < 35,000	97,995	3,779	8,186	0	3,622	31,150	2,098	(625)
35,000 < 40,000	112,229	2,763	8,717	1	3,786	34,803	2,283	(827)
40,000 < 50,000	239,228	3,583	17,410	0	9,754	68,570	4,526	(1,678)
50,000 < 60,000	245,428	2,018	17,830	0	11,680	65,719	4,384	(1,525)
60,000 < 70,000	251,110	1,493	17,927	0	12,060	64,246	4,376	(1,593)
70,000 < 75,000	125,589	462	9,345	0	6,015	30,750	2,414	(572)
75,000 < 80,000	121,711	373	9,459	0	6,427	28,650	2,293	(655)
80,000 < 90,000	230,237	509	18,358	0	16,314	46,345	4,213	(1,171)
90,000 < 100,000	206,377	371	19,091	1	20,963	34,211	3,915	(1,048)
100,000 < 150,000	754,410	1,014	92,617	0	101,522	98,279	16,926	(3,413)
150,000 < 250,000	659,949	546	157,153	0	113,950	71,367	24,993	(948)
250,000 < 500,000	487,624	255	219,866	0	106,759	48,524	29,927	3,575
500,000 < 1,000,000	287,810	89	182,119	0	74,927	27,369	19,208	7,219
1,000,000 < 3,000,000	225,026	40	192,579	0	78,463	21,654	15,138	7,568
at least 3,000,000	142,830	7	164,082	0	113,385	12,484	9,082	1,729
Non-taxable Returns	72,875	549	12,667	97,314	0	177,828	3,985	2,216
at most 3,750	16,762	85	6,626	17,849	0	38,943	1,886	778
3,750+ < 7,500	18,454	1	2,427	27,514	0	47,211	849	452
7,500+ < 10,000	11,390	2	1,039	17,889	0	29,706	383	291
10,000 < 20,000	25,557	25	2,022	34,062	0	60,624	706	446
20,000 < 35,000	97	120	28	0	0	220	10	19
35,000 < 50,000	139	123	14	0	0	270	4	8
50,000 < 75,000	121	101	17	0	0	229	8	9
75,000 < 100,000	85	39	92	0	0	198	4	15
100,000 < 250,000	202	47	176	0	0	274	51	114
at least 250,000	67	7	228	0	0	152	84	84

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Taxable Income Level	Withholdings	Property Tax Credit	Estimated Payments & Credits	NJ Earned Income Credit	Cash Payments to Date	Refunds Issued	Credits Approved	Net Receivables
All Returns	2,873.5	704.6	305.6	218.4	639.8	2,523.8	145.2	410.6
Taxable Returns	2,259.6	693.5	274.6	0.1	639.8	1,861.1	132.4	393.7
at most 3,750	4.3	2.9	3.3	0.0	3.2	7.0	1.8	0.4
3,750+ < 7,500	11.3	6.2	5.2	0.0	7.2	13.2	2.7	0.9
7,500+ < 10,000	35.4	15.9	5.3	0.0	11.7	33.9	2.8	2.0
10,000 < 20,000	291.5	142.3	26.8	0.1	59.7	274.0	14.1	15.4
20,000 < 30,000	339.8	178.0	24.4	0.0	46.2	321.9	13.3	38.3
30,000 < 35,000	155.5	76.3	10.6	0.0	19.6	148.2	5.8	22.0
35,000 < 40,000	145.6	55.6	10.2	0.0	19.9	137.2	5.4	22.4
40,000 < 50,000	236.0	71.9	17.3	0.0	44.9	211.0	9.2	40.3
50,000 < 60,000	183.8	40.6	15.0	0.0	38.7	161.7	7.8	32.9
60,000 < 70,000	153.7	30.0	13.2	0.0	34.8	132.4	6.6	29.2
70,000 < 75,000	67.8	9.3	6.0	0.0	17.8	55.9	3.1	13.2
75,000 < 80,000	61.4	7.5	5.7	0.0	19.4	47.3	2.8	12.3
80,000 < 90,000	104.3	10.2	10.6	0.0	42.8	70.6	5.0	25.0
90,000 < 100,000	82.0	7.5	9.9	0.0	40.9	48.3	4.3	21.7
100,000 < 150,000	218.7	20.4	37.2	0.0	123.1	115.8	15.2	60.2
150,000 < 250,000	109.5	11.0	34.7	0.0	68.4	54.1	14.8	33.9
250,000 < 500,000	42.0	5.1	23.8	0.0	28.6	20.3	11.0	15.1
500,000 < 1,000,000	11.9	1.8	9.7	0.0	8.6	5.7	4.4	5.2
1,000,000 < 3,000,000	4.5	0.8	4.6	0.0	3.5	2.1	1.9	2.5
at least 3,000,000	0.8	0.1	1.0	0.0	0.7	0.4	0.4	0.5
Non-taxable Returns	613.8	11.1	31.0	218.2	0.0	662.7	12.8	16.9
at most 3,750	258.5	1.7	15.7	54.7	0.0	271.6	6.0	9.4
3,750+ < 7,500	172.3	0.0	7.0	52.3	0.0	185.0	2.9	4.1
7,500+ < 10,000	73.6	0.0	3.0	32.9	0.0	79.3	1.4	1.4
10,000 < 20,000	108.0	0.5	5.1	78.4	0.0	117.5	2.3	1.7
20,000 < 35,000	0.4	2.4	0.0	0.0	0.0	2.5	0.0	0.1
35,000 < 50,000	0.4	2.5	0.0	0.0	0.0	2.6	0.0	0.1
50,000 < 75,000	0.4	2.0	0.0	0.0	0.0	2.2	0.0	0.1
75,000 < 100,000	0.2	0.8	0.0	0.0	0.0	0.9	0.0	0.0
100,000 < 250,000	0.2	0.9	0.1	0.0	0.0	1.0	0.1	0.0
at least 250,000	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 4.1 Sources of Income: All Returns 2001-2002 Comparison

Income Source	Number of Returns			Amounts (\$000)			Percent of Gross Income		
	2002	2001	Percent Change	2002	2001	Percent Change	2002	2001	Change
Employee Compensation	3,030,546	2,967,629	2.1%	174,455,011	175,071,425	-0.4%	79.2%	77.4%	1.9%
Interest	2,139,005	2,192,789	-2.5%	4,076,863	5,504,769	-25.9%	1.9%	2.4%	-0.6%
Dividends	1,215,286	1,235,849	-1.7%	3,976,186	4,189,704	-5.1%	1.8%	1.9%	0.0%
Other Income	1,272,084	1,334,345	-4.7%	38,578,710	42,488,911	-9.2%	17.5%	18.8%	-1.2%
Total Income	3,571,269	3,505,116	1.9%	221,086,771	227,254,808	-2.7%	100.4%	100.4%	0.0%
Other Retirement Exclusion	180,422	175,177	3.0%	1,184,402	1,158,306	2.3%	0.5%	0.5%	0.0%
Gross Income	3,571,269	3,505,116	1.9%	220,139,521	226,322,098	-2.7%	100.0%	100.0%	0.0%
Sources of Other Income:									
S-Corporation Income	75,251	76,445	-1.6%	6,078,879	7,008,523	-13.3%	2.8%	3.1%	-0.3%
Net Profits from Business	355,485	349,709	1.7%	8,369,407	8,195,771	2.1%	3.8%	3.6%	0.2%
Net Capital Gains	382,637	479,614	-20.2%	5,651,915	7,516,128	-24.8%	2.6%	3.3%	-0.8%
Pensions and Annuities	467,905	490,971	-4.7%	7,468,851	7,733,246	-3.4%	3.4%	3.4%	0.0%
Distributive Share of									
Partnership Income	98,598	101,607	-3.0%	7,236,448	8,117,718	-10.9%	3.3%	3.6%	-0.3%
Rental Income	110,308	110,880	-0.5%	1,367,628	1,387,428	-1.4%	0.6%	0.6%	0.0%
Net Gambling Income	21,277	20,272	5.0%	125,810	104,709	20.2%	0.1%	0.0%	0.0%
Alimony Received	18,853	18,198	3.6%	306,249	282,405	8.4%	0.1%	0.1%	0.0%
All Other	172,512	162,021	6.5%	1,973,524	2,142,981	-7.9%	0.9%	0.9%	-0.1%
Sub Total: Other Income	1,272,084	1,334,345	-4.7%	38,578,710	42,488,911	-9.2%	17.5%	18.8%	-1.2%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 4.2 Income Distribution: All Returns 2001-2002 Comparison

Gross Income Level	Number of Returns (000s)			Amounts (\$000s)		
	2002	2001	% Change	2002	2001	% Change
Under \$10,000	736.3	689.4	6.8%	2,892	2,811	2.9%
10,000 - 20,000	466.0	463.2	0.6%	6,914	6,876	0.5%
20,000 - 35,000	576.6	575.7	0.2%	15,688	15,678	0.1%
35,000 - 50,000	446.9	443.0	0.9%	18,806	18,632	0.9%
50,000 - 75,000	484.2	482.3	0.4%	29,814	29,716	0.3%
75,000 - 100,000	316.3	313.3	1.0%	27,362	27,082	1.0%
100,000 - 250,000	455.9	445.9	2.2%	65,390	63,930	2.3%
at least 250,000	89.2	92.4	-3.4%	53,273	61,597	-13.5%
Total	3,571.3	3,505.1	1.9%	220,140	226,322	-2.7%

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2002	2001	change	2002	2001	change
Under \$10,000	20.6%	19.7%	0.9%	1.3%	1.2%	0.1%
10,000 - 20,000	13.0%	13.2%	-0.2%	3.1%	3.0%	0.1%
20,000 - 35,000	16.1%	16.4%	-0.3%	7.1%	6.9%	0.2%
35,000 - 50,000	12.5%	12.6%	-0.1%	8.5%	8.2%	0.3%
50,000 - 75,000	13.6%	13.8%	-0.2%	13.5%	13.1%	0.4%
75,000 - 100,000	8.9%	8.9%	-0.1%	12.4%	12.0%	0.5%
100,000 - 250,000	12.8%	12.7%	0.0%	29.7%	28.2%	1.5%
at least 250,000	2.5%	2.6%	-0.1%	24.2%	27.2%	-3.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 4.3 Change In Number Of Returns And Total Income Amount By County

COUNTY	Number of Returns		Change		Total Income Amount (\$000)		Change	
	2001	2002	Number	%	2001	2002	Amount	%
ATLANTIC	104,214	108,928	4,714	4.5	4,383,634	4,646,973	263,339	6.0
BERGEN	371,527	378,936	7,409	2.0	30,768,682	30,096,293	(672,389)	(2.2)
BURLINGTON	167,732	176,169	8,437	5.0	10,199,381	10,433,241	233,860	2.3
CAMDEN	188,129	196,166	8,037	4.3	9,566,829	9,843,991	277,162	2.9
CAPE MAY	37,813	39,648	1,835	4.9	1,739,548	1,811,189	71,641	4.1
CUMBERLAND	50,197	52,676	2,479	4.9	1,909,365	1,999,115	89,750	4.7
ESSEX	291,814	299,712	7,898	2.7	18,565,687	17,985,686	(580,001)	(3.1)
GLOUCESTER	98,847	104,041	5,194	5.3	5,021,395	5,363,686	342,291	6.8
HUDSON	236,653	245,912	9,259	3.9	9,722,314	9,957,234	234,921	2.4
HUNTERDON	48,191	50,067	1,876	3.9	4,465,501	4,499,419	33,918	0.8
MERCER	132,933	137,217	4,284	3.2	9,844,955	9,379,055	(465,900)	(4.7)
MIDDLESEX	302,390	310,076	7,686	2.5	17,556,337	17,512,839	(43,497)	(0.2)
MONMOUTH	248,132	249,640	1,508	0.6	20,230,302	19,474,371	(755,931)	(3.7)
MORRIS	195,996	201,360	5,364	2.7	18,749,256	18,314,482	(434,774)	(2.3)
OCEAN	212,609	216,502	3,893	1.8	10,009,549	10,106,650	97,100	1.0
PASSAIC	194,442	199,912	5,470	2.8	9,083,907	9,111,372	27,465	0.3
SALEM	22,966	24,645	1,679	7.3	1,048,186	1,107,014	58,828	5.6
SOMERSET	123,682	128,099	4,417	3.6	12,411,599	12,646,244	234,646	1.9
SUSSEX	55,413	57,463	2,050	3.7	3,621,338	3,697,258	75,920	2.1
UNION	211,362	216,117	4,755	2.2	13,748,836	13,315,971	(432,865)	(3.1)
WARREN	39,855	41,672	1,817	4.6	2,251,145	2,320,844	69,699	3.1
COUNTY UNKNOWN	249,603	215,630	(33,973)	(13.6)	16,082,017	11,017,679	(5,064,338)	(31.5)
TOTALS	3,584,500	3,650,588	66,088	1.8	230,979,762	224,640,606	(6,339,155)	(2.7)

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 4.4 Net Charged Tax: Taxable Returns 2001-2002 Comparison

Gross Income Level	Number of Returns (000s)			Amount (\$000s)		
	2002	2001	%Change	2002	2001	%Change
Under \$10,000	0.0	0.0	0.0%	0	0	
10,000 - 20,000	246.4	250.3	-1.5%	41,250	41,928	-1.6%
20,000 - 35,000	570.7	569.9	0.1%	181,378	181,750	-0.2%
35,000 - 50,000	441.9	438.0	0.9%	253,093	250,683	1.0%
50,000 - 75,000	480.2	478.5	0.4%	484,928	483,682	0.3%
75,000 - 100,000	314.7	311.7	1.0%	508,003	504,825	0.6%
100,000 - 250,000	454.2	444.1	2.3%	1,797,513	1,762,152	2.0%
at least 250,000	89.0	92.1	-3.4%	2,174,785	2,516,879	-13.6%
Total	2,597.2	2,584.5	0.5%	5,440,950	5,741,899	-5.2%

Percent Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
			change			change
Under \$10,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10,000 - 20,000	9.5%	9.7%	-0.2%	0.8%	0.7%	0.0%
20,000 - 35,000	22.0%	22.0%	-0.1%	3.3%	3.2%	0.2%
35,000 - 50,000	17.0%	16.9%	0.1%	4.7%	4.4%	0.3%
50,000 - 75,000	18.5%	18.5%	0.0%	8.9%	8.4%	0.5%
75,000 - 100,000	12.1%	12.1%	0.1%	9.3%	8.8%	0.5%
100,000 - 250,000	17.5%	17.2%	0.3%	33.0%	30.7%	2.3%
at least 250,000	3.4%	3.6%	-0.1%	40.0%	43.8%	-3.9%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 4.5 Average Tax And Effective Rate - All Returns 2001-2002 Comparison

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2002	2001	02 - '01 Change	2002	2001	02 - '01 Change
Under \$10,000	-	-	-	-	0.9%	-
10,000 - 20,000	167	168	(0)	1.1%	0.7%	0.4%
20,000 - 35,000	318	319	(1)	1.2%	1.1%	0.1%
35,000 - 50,000	573	572	0	1.4%	1.4%	0.0%
50,000 - 75,000	1,010	1,011	(1)	1.6%	1.7%	0.0%
75,000 - 100,000	1,614	1,620	(6)	1.9%	1.9%	0.0%
100,000 - 250,000	3,958	3,968	(10)	2.8%	2.8%	-0.1%
at least 250,000	24,445	27,317	(2,872)	4.1%	4.5%	-0.4%
Total	\$2,095	\$2,222	(\$127)	2.6%	2.8%	-0.3%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

	Tax Year		Change	
	2002	2001	Amount	Percent
Taxes Withheld	4,511.6	4,460.2	51.4	1.2%
Estimated Payments and Credits Applied	1,182.3	1,502.3	(319.9)	-21.3%
Cash Payments	696.3	753.3	(57.0)	-7.6%
Gross Collections	6,390.2	6,715.7	(325.5)	-4.8%
Refunds Issued	959.5	920.9	38.6	4.2%
Credits Approved	159.5	284.1	(124.6)	-43.9%
Gross Outflows	1,119.0	1,205.0	(86.1)	-7.1%
Net Collections	5,271.2	5,510.6	(239.4)	-4.3%
plus Net Receivables	8.3	(30.5)	38.8	-127.1%
Charged Tax	5,279.5	5,480.1	(200.7)	-3.7%
Property Tax Credit	35.0	35.3	(0.4)	-1.0%
Earned Income Credit	97.4	72.8	24.5	33.6%
Net Charged Tax	5,147.2	5,372.0	(224.8)	-4.2%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	108,928	4,646,973	4,114,374	105,637	42,661	37,772	970
BERGEN	378,936	30,096,293	27,567,279	738,971	79,423	72,749	1,950
BURLINGTON	176,169	10,433,241	9,407,203	252,863	59,223	53,399	1,435
CAMDEN	196,166	9,843,991	8,809,857	209,969	50,182	44,910	1,070
CAPE MAY	39,648	1,811,189	1,608,407	45,319	45,682	40,567	1,143
CUMBERLAND	52,676	1,999,115	1,774,594	41,330	37,951	33,689	785
ESSEX	299,712	17,985,686	16,315,514	429,700	60,010	54,437	1,434
GLOUCESTER	104,041	5,363,686	4,805,060	105,126	51,554	46,184	1,010
HUDSON	245,912	9,957,234	9,045,047	153,294	40,491	36,782	623
HUNTERDON	50,067	4,499,419	4,095,142	143,701	89,868	81,793	2,870
MERCER	137,217	9,379,055	8,556,801	261,565	68,352	62,360	1,906
MIDDLESEX	310,076	17,512,839	15,748,523	383,156	56,479	50,789	1,236
MONMOUTH	249,640	19,474,371	17,760,553	513,685	78,010	71,145	2,058
MORRIS	201,360	18,314,482	16,836,627	559,926	90,954	83,615	2,781
OCEAN	216,502	10,106,650	8,856,646	226,735	46,682	40,908	1,047
PASSAIC	199,912	9,111,372	8,027,110	197,112	45,577	40,153	986
SALEM	24,645	1,107,014	988,772	21,224	44,918	40,121	861
SOMERSET	128,099	12,646,244	11,716,988	390,214	98,722	91,468	3,046
SUSSEX	57,463	3,697,258	3,301,878	92,155	64,342	57,461	1,604
UNION	216,117	13,315,971	12,026,332	313,458	61,615	55,647	1,450
WARREN	41,672	2,320,844	2,063,239	53,965	55,693	49,511	1,295
COUNTY UNKNOWN	215,630	11,017,679	10,081,223	273,914	51,095	46,752	1,270
Statewide	3,650,588	224,640,606	203,507,168	5,513,019	61,535	55,746	1,510

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	94,306	44,463	1,013	14,622	31,040	689
BERGEN	314,475	84,452	2,019	64,461	54,891	1,617
BURLINGTON	149,799	64,179	1,573	26,370	31,070	652
CAMDEN	171,159	52,970	1,127	25,007	31,098	686
CAPE MAY	30,956	49,768	1,262	8,692	31,127	718
CUMBERLAND	45,550	39,731	806	7,126	26,572	649
ESSEX	264,190	61,467	1,423	35,522	49,174	1,516
GLOUCESTER	90,874	55,561	1,099	13,167	23,899	400
HUDSON	221,510	42,372	647	24,402	23,415	409
HUNTERDON	43,698	95,767	3,078	6,369	49,391	1,442
MERCER	116,915	72,768	2,027	20,302	42,924	1,213
MIDDLESEX	269,184	60,276	1,321	40,892	31,483	677
MONMOUTH	213,624	83,313	2,187	36,016	46,557	1,290
MORRIS	173,099	97,529	3,001	28,261	50,681	1,429
OCEAN	164,346	53,869	1,237	52,156	24,032	449
PASSAIC	175,652	47,469	1,026	24,260	31,875	698
SALEM	20,743	48,933	935	3,902	23,578	468
SOMERSET	111,903	105,128	3,236	16,196	54,467	1,735
SUSSEX	51,175	67,715	1,699	6,288	36,891	832
UNION	184,979	64,963	1,500	31,138	41,723	1,156
WARREN	35,814	60,328	1,417	5,858	27,355	546
COUNTY UNKNOWN	187,410	52,457	1,275	28,220	42,055	1,237
Statewide	3,131,361	63,885	1,587	519,227	36,604	932

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 5C Income by Source of Income by County

COUNTY	EMPLOYEE COMPENSATION		INTEREST	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	95,149	39,422	54,062	1,566
BERGEN	309,438	71,283	265,787	2,649
BURLINGTON	152,130	56,439	106,419	1,454
CAMDEN	171,408	47,052	101,022	1,469
CAPE MAY	31,464	39,166	25,348	2,115
CUMBERLAND	45,830	36,366	24,363	1,521
ESSEX	258,963	54,295	147,070	2,098
GLOUCESTER	91,240	50,342	60,743	1,098
HUDSON	214,079	40,895	110,836	1,271
HUNTERDON	42,831	82,777	37,802	1,897
MERCER	117,433	62,758	83,755	1,830
MIDDLESEX	269,062	55,344	199,542	1,509
MONMOUTH	210,353	70,333	167,155	2,067
MORRIS	171,775	83,505	147,328	2,068
OCEAN	165,056	47,058	140,015	2,017
PASSAIC	172,209	43,852	101,242	1,694
SALEM	21,008	43,355	14,543	1,456
SOMERSET	110,446	85,910	91,638	2,095
SUSSEX	50,468	60,513	38,111	1,213
UNION	183,774	57,903	126,095	2,134
WARREN	35,570	54,883	27,460	1,370
COUNTY UNKNOWN	180,886	46,402	106,338	2,065
Statewide	3,100,572	55,902	2,176,674	1,757

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	38,795	25,887	529	30,567	81,824	2,129	23,056	26,938	371
BERGEN	136,268	35,906	776	138,219	142,161	3,560	34,065	46,752	726
BURLINGTON	60,713	30,127	648	65,638	104,626	2,759	20,207	37,983	576
CAMDEN	69,284	27,461	499	63,254	94,837	2,243	35,454	29,208	382
CAPE MAY	13,647	25,594	585	12,303	84,812	2,334	4,341	28,772	424
CUMBERLAND	17,220	22,723	413	15,352	71,400	1,654	12,229	24,374	305
ESSEX	103,199	31,299	672	74,356	138,808	3,600	81,891	29,692	397
GLOUCESTER	35,572	26,966	488	41,884	86,547	1,809	11,788	33,819	461
HUDSON	106,978	35,193	555	57,334	70,243	1,140	53,368	26,855	298
HUNTERDON	16,854	36,022	986	23,513	143,666	4,816	2,574	57,647	1,207
MERCER	47,901	32,621	785	45,078	134,783	4,077	21,485	34,008	538
MIDDLESEX	110,318	31,448	663	115,063	96,492	2,225	38,345	36,307	519
MONMOUTH	88,164	32,532	773	98,826	138,880	3,793	22,842	41,590	710
MORRIS	71,476	36,875	984	84,060	158,137	5,078	14,445	51,160	1,078
OCEAN	66,207	27,325	590	75,661	82,578	1,998	19,587	34,656	535
PASSAIC	70,157	28,092	576	58,684	87,047	2,091	44,069	25,996	330
SALEM	7,851	24,172	402	9,194	77,426	1,593	3,288	29,685	378
SOMERSET	45,595	39,732	1,107	52,334	175,714	5,602	11,888	49,648	1,043
SUSSEX	19,166	29,861	689	26,789	99,551	2,599	4,281	42,115	684
UNION	75,841	30,330	656	67,031	123,393	3,066	38,484	33,102	473
WARREN	13,788	28,850	627	17,735	90,571	2,229	3,643	35,452	543
COUNTY UNKNOWN	89,970	31,829	693	56,744	99,311	2,706	34,842	29,942	448
Statewide	1,304,964	30,493	668	1,229,619	108,309	2,868	536,172	35,714	565

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	6,520	19,271	386	7,254	42,291	991	635	23,219	289
BERGEN	28,459	27,566	674	32,795	79,950	2,479	2,335	31,792	615
BURLINGTON	10,895	19,443	390	14,008	41,104	884	1,073	20,994	349
CAMDEN	10,843	18,877	404	12,580	42,941	974	1,209	20,297	298
CAPE MAY	3,852	20,394	434	4,519	40,672	966	205	18,023	208
CUMBERLAND	3,157	16,335	387	3,594	36,630	918	265	17,013	243
ESSEX	16,840	25,260	613	15,772	77,795	2,598	2,329	24,373	380
GLOUCESTER	5,435	14,690	213	7,058	31,646	565	503	16,437	162
HUDSON	12,699	16,065	284	9,977	33,150	587	1,361	20,497	241
HUNTERDON	2,688	26,171	625	3,447	69,101	2,134	160	20,241	278
MERCER	9,391	23,518	577	9,626	63,866	1,908	949	21,588	304
MIDDLESEX	17,759	19,078	380	20,927	43,102	967	1,643	19,762	229
MONMOUTH	16,199	25,177	602	18,060	67,079	1,955	1,260	29,458	587
MORRIS	11,776	27,104	660	15,298	69,946	2,064	851	29,245	451
OCEAN	23,211	15,254	235	27,255	31,608	630	1,086	20,395	292
PASSAIC	11,097	19,015	362	11,765	44,941	1,044	1,096	22,891	330
SALEM	1,608	13,616	192	2,098	31,810	696	143	17,227	320
SOMERSET	7,081	27,725	728	8,328	78,701	2,651	542	26,677	461
SUSSEX	2,693	22,723	405	3,313	49,343	1,189	189	17,213	155
UNION	14,277	24,804	621	14,928	60,075	1,760	1,481	23,638	356
WARREN	2,569	16,357	297	3,055	37,435	784	155	16,520	163
COUNTY UNKNOWN	15,567	26,120	669	11,139	65,585	2,081	925	24,210	328
Statewide	234,616	21,116	461	256,796	51,762	1,401	20,395	21,896	320

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 5E Summary of Filing Characteristics

COUNTY	EXEMPTION TYPES (NUMBER OF CLAIMS)					
	REGULAR EXEMPTIONS	TOTAL DEPENDENTS	TOTAL BLIND AND DISABLED	TOTAL AGE 65+	TOTAL COLLEGE	OTHER
ATLANTIC	146,749	72,165	2,526	19,670	3,919	5,586
BERGEN	549,950	224,347	6,931	87,806	20,852	17,978
BURLINGTON	255,815	113,625	4,308	36,259	10,339	5,636
CAMDEN	272,000	137,760	4,686	33,857	10,990	8,984
CAPE MAY	56,470	21,095	1,236	11,987	1,857	993
CUMBERLAND	71,622	37,526	1,880	9,581	1,968	3,476
ESSEX	389,840	212,189	5,702	46,492	13,129	23,147
GLOUCESTER	152,983	72,411	2,963	18,080	6,449	3,573
HUDSON	313,223	133,641	4,324	30,675	7,171	19,156
HUNTERDON	77,027	34,523	840	8,682	3,442	955
MERCER	191,921	89,224	3,045	27,190	7,511	5,639
MIDDLESEX	446,066	193,743	6,632	55,917	16,636	19,365
MONMOUTH	366,526	169,686	5,534	48,653	16,264	8,960
MORRIS	300,718	130,412	3,287	38,889	12,991	6,768
OCEAN	319,418	129,106	7,667	73,049	10,184	6,388
PASSAIC	270,361	142,504	3,703	32,379	9,248	11,037
SALEM	35,937	16,228	778	5,366	1,341	800
SOMERSET	188,761	85,422	2,151	22,038	7,333	6,104
SUSSEX	87,565	42,242	1,397	8,431	4,099	1,434
UNION	298,076	140,170	4,288	41,997	10,192	13,856
WARREN	62,462	28,344	1,033	8,008	2,470	1,000
COUNTY UNKNOWN	283,513	113,090	4,460	35,828	6,096	10,717
Statewide	5,137,003	2,339,453	79,371	700,834	184,481	181,552

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

Table 5F Income Per Capita Summary

<u>COUNTY</u>	<u>ESTIMATED POPULATION</u>	<u>TOTAL INCOME PER CAPITA</u>	<u>NET CHARGED TAX PER CAPITA</u>	<u>WAGE INCOME PER CAPITA</u>
ATLANTIC	222,833	20,854	474	16,833
BERGEN	795,149	37,850	929	27,740
BURLINGTON	379,779	27,472	666	22,608
CAMDEN	420,750	23,396	499	19,169
CAPE MAY	79,422	22,805	571	15,516
CUMBERLAND	111,116	17,991	372	14,999
ESSEX	615,158	29,238	699	22,857
GLOUCESTER	231,843	23,135	453	19,812
HUDSON	454,035	21,931	338	19,282
HUNTERDON	114,992	39,128	1,250	30,832
MERCER	288,656	32,492	906	25,532
MIDDLESEX	656,445	26,678	584	22,684
MONMOUTH	552,476	35,249	930	26,779
MORRIS	444,121	41,238	1,261	32,298
OCEAN	458,708	22,033	494	16,933
PASSAIC	422,113	21,585	467	17,890
SALEM	53,506	20,690	397	17,022
SOMERSET	281,516	44,922	1,386	33,705
SUSSEX	133,906	27,611	688	22,807
UNION	448,438	29,694	699	23,729
WARREN	93,276	24,881	579	20,929
COUNTY UNKNOWN	402,699	27,360	680	20,843
Statewide	7,660,937	29,323	720	23,166

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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 to \$1,000,000	\$1,000,000 and Over
ATLANTIC	21,941	18,865	24,212	14,690	13,807	7,339	7,035	733	222	84
BERGEN	70,199	42,571	53,918	46,817	52,224	35,982	60,908	10,739	3,753	1,825
BURLINGTON	32,981	20,416	27,198	22,665	27,297	18,383	24,062	2,355	595	217
CAMDEN	41,566	28,593	34,777	25,303	27,854	16,583	18,710	2,067	505	208
CAPE MAY	9,987	6,544	6,807	4,741	5,156	2,697	3,095	451	132	38
CUMBERLAND	12,412	9,102	10,949	7,024	6,967	3,275	2,635	217	70	25
ESSEX	61,775	48,888	58,091	39,288	34,096	19,031	29,719	5,830	1,986	1,008
GLOUCESTER	20,048	12,715	16,133	13,583	17,123	11,562	12,042	645	145	45
HUDSON	54,024	45,103	50,348	34,622	30,037	14,585	15,129	1,547	376	141
HUNTERDON	8,203	4,068	5,112	4,879	6,878	5,857	12,565	1,914	408	183
MERCER	26,373	16,846	22,445	17,115	17,820	12,161	20,089	3,069	887	412
MIDDLESEX	57,104	37,566	47,712	40,459	47,394	32,874	42,751	3,338	659	219
MONMOUTH	48,669	27,178	32,514	26,852	33,464	25,903	45,160	6,713	2,145	1,042
MORRIS	33,089	18,509	24,478	22,904	27,532	21,669	42,376	7,517	2,222	1,064
OCEAN	51,369	31,930	34,212	25,717	31,001	19,975	20,296	1,479	379	144
PASSAIC	43,503	34,109	38,055	25,654	23,736	14,545	18,236	1,568	361	145
SALEM	5,450	3,403	4,176	3,071	3,943	2,411	2,055	102	23	11
SOMERSET	20,463	11,846	15,418	14,272	17,531	13,509	27,823	5,013	1,502	722
SUSSEX	9,814	5,296	7,346	7,258	9,855	7,675	9,179	801	180	59
UNION	42,405	31,511	37,311	28,510	28,108	17,203	25,380	3,886	1,184	619
WARREN	7,864	4,506	6,063	5,228	6,837	4,805	5,942	338	72	17
COUNTY UNKNOWN	50,322	37,767	41,740	27,225	24,976	12,754	16,714	2,849	784	499
Statewide: number	729,561	497,332	599,015	457,877	493,636	320,778	461,901	63,171	18,590	8,727
% of state total	20.0%	13.6%	16.4%	12.5%	13.5%	8.8%	12.7%	1.7%	0.5%	0.2%

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income Level	Total Income	Everywhere		Excess Retirement Exclusion	Total Income	New Jersey		Excess Retirement Exclusion
		Retirement Exclusion	Gross Income			Retirement Exclusion	Gross Income	
All Returns	70,414,861	23,940	70,394,000	3,079	12,654,562	24,000	12,637,149	6,588
Taxable Returns	40,089,428	9,788	40,079,640	0	12,004,879	9,821	11,995,058	0
< 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	110,587	422	110,164	0	105,292	422	104,870	0
20,000 < 30,000	314,518	855	313,662	0	288,169	855	287,313	0
30,000 < 35,000	206,698	435	206,264	0	182,445	441	182,004	0
35,000 < 40,000	244,641	341	244,300	0	211,587	341	211,245	0
40,000 < 50,000	560,702	662	560,039	0	466,223	662	465,560	0
50,000 < 60,000	593,978	648	593,329	0	467,256	648	466,608	0
60,000 < 70,000	604,857	681	604,176	0	453,441	681	452,761	0
70,000 < 75,000	315,444	342	315,102	0	228,830	342	228,488	0
75,000 < 80,000	317,853	331	317,523	0	226,352	331	226,022	0
80,000 < 90,000	642,937	457	642,481	0	446,176	457	445,720	0
90,000 < 100,000	612,885	407	612,478	0	409,574	407	409,167	0
100,000 < 150,000	2,562,205	1,369	2,560,836	0	1,578,398	1,396	1,577,003	0
150,000 < 250,000	2,841,638	1,051	2,840,587	0	1,573,053	1,051	1,572,003	0
250,000 < 500,000	3,093,645	969	3,092,676	0	1,409,309	969	1,408,341	0
500,000 < 1,000,000	3,005,207	467	3,004,740	0	1,055,891	467	1,055,425	0
1,000,000 < 3,000,000	5,471,517	265	5,471,253	0	1,269,387	265	1,269,122	0
at least 3,000,000	18,590,118	88	18,590,030	0	1,633,495	88	1,633,407	0
Non-taxable Returns	30,325,433	14,152	30,314,360	3,079	649,683	14,179	642,091	6,588
at most 3,750	25,258	6,550	21,786	3,079	15,705	6,537	13,888	4,720
3,750+ < 7,500	64,972	1,079	63,893	0	40,267	1,079	39,609	421
7,500+ < 10,000	67,078	833	66,244	0	40,695	833	40,186	325
10,000 < 20,000	315,776	2,136	313,640	0	153,786	2,164	152,128	506
20,000 < 35,000	437,505	1,061	436,443	0	80,383	1,061	79,455	133
35,000 < 50,000	508,813	653	508,160	0	56,944	653	56,420	129
50,000 < 75,000	887,721	520	887,201	0	70,173	520	69,734	82
75,000 < 100,000	808,571	426	808,145	0	46,314	426	45,956	67
100,000 < 250,000	2,637,915	521	2,637,394	0	81,999	534	81,572	106
at least 250,000	24,571,824	372	24,571,452	0	63,418	372	63,144	98

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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

Gross Income Level	Everywhere Other				New Jersey Other			
	Total Income	Retirement Exclusion	Gross Income	Excess Retirement Exclusion	Total Income	Retirement Exclusion	Gross Income	Excess Retirement Exclusion
All Returns	277	3	279	0	246	3	246	1
Taxable Returns	142	1	142	0	142	1	142	0
< 10,000	0	0	0	0	0	0	0	0
10,000 < 20,000	7	0	7	0	7	0	7	0
20,000 < 30,000	13	0	13	0	13	0	13	0
30,000 < 35,000	6	0	6	0	6	0	6	0
35,000 < 40,000	7	0	7	0	7	0	7	0
40,000 < 50,000	12	0	12	0	12	0	12	0
50,000 < 60,000	11	0	11	0	11	0	11	0
60,000 < 70,000	9	0	9	0	9	0	9	0
70,000 < 75,000	4	0	4	0	4	0	4	0
75,000 < 80,000	4	0	4	0	4	0	4	0
80,000 < 90,000	8	0	8	0	8	0	8	0
90,000 < 100,000	6	0	6	0	6	0	6	0
100,000 < 150,000	21	0	21	0	21	0	21	0
150,000 < 250,000	15	0	15	0	15	0	15	0
250,000 < 500,000	9	0	9	0	9	0	9	0
500,000 < 1,000,000	4	0	4	0	4	0	4	0
1,000,000 < 3,000,000	3	0	3	0	3	0	3	0
at least 3,000,000	2	0	2	0	2	0	2	0
Non-taxable Returns	135	2	137	0	104	2	104	1
at most 3,750	12	1	13	0	10	1	10	1
3,750+ < 7,500	11	0	11	0	10	0	10	0
7,500+ < 10,000	8	0	8	0	7	0	7	0
10,000 < 20,000	21	0	21	0	18	0	18	0
20,000 < 35,000	16	0	16	0	12	0	12	0
35,000 < 50,000	12	0	12	0	8	0	8	0
50,000 < 75,000	14	0	14	0	10	0	10	0
75,000 < 100,000	9	0	9	0	7	0	7	0
100,000 < 250,000	17	0	17	0	12	0	12	0
at least 250,000	14	0	14	0	10	0	10	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	69,259,458	3,804,267	518,392	-30	30	505,476
Taxable Returns	39,494,827	2,145,660	505,458	-18	18	505,458
< 10,000	0	0	0	0	0	0
10,000 < 20,000	99,446	1,392	1,322	-1	1	1,322
20,000 < 30,000	281,349	4,071	3,714	-2	2	3,714
30,000 < 35,000	188,751	2,859	2,518	-1	1	2,518
35,000 < 40,000	226,431	3,603	3,108	-1	1	3,108
40,000 < 50,000	523,394	9,791	8,093	-2	2	8,093
50,000 < 60,000	558,348	12,245	9,605	-1	1	9,605
60,000 < 70,000	571,493	13,546	10,167	-1	1	10,167
70,000 < 75,000	298,938	7,406	5,401	-1	1	5,401
75,000 < 80,000	301,738	7,619	5,451	0	1	5,451
80,000 < 90,000	612,481	16,247	11,374	-1	1	11,374
90,000 < 100,000	585,252	17,068	11,500	-1	1	11,499
100,000 < 150,000	2,467,665	85,148	52,575	-3	3	52,575
150,000 < 250,000	2,765,445	120,423	66,563	-2	2	66,563
250,000 < 500,000	3,037,737	159,876	72,648	-1	1	72,648
500,000 < 1,000,000	2,971,909	173,154	60,850	-1	1	60,850
1,000,000 < 3,000,000	5,437,935	334,344	77,392	0	0	77,392
at least 3,000,000	18,566,515	1,176,867	103,177	0	0	103,177
Non-taxable Returns	29,764,632	1,658,607	12,933	-12	13	18
at most 3,750	9,425	132	81	-1	1	2
3,750+ < 7,500	45,107	631	394	-1	1	3
7,500+ < 10,000	50,243	703	428	-1	1	3
10,000 < 20,000	251,398	3,520	1,655	-2	2	11
20,000 < 35,000	382,979	5,613	985	-1	2	0
35,000 < 50,000	463,858	7,987	828	-1	1	0
50,000 < 75,000	827,419	17,492	1,251	-1	1	0
75,000 < 100,000	764,645	19,415	1,019	-1	1	0
100,000 < 250,000	2,542,253	99,366	2,857	-2	2	0
at least 250,000	24,427,304	1,503,749	3,436	-1	1	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 2004: New Jersey Income Tax Returns for 2002

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	272	272	242	121	121	142
Taxable Returns	142	142	142	71	71	142
< 10,000	0	0	0	0	0	0
10,000 < 20,000	7	7	7	4	4	7
20,000 < 30,000	13	13	13	6	6	13
30,000 < 35,000	6	6	6	3	3	6
35,000 < 40,000	7	7	7	3	3	7
40,000 < 50,000	12	12	12	6	6	12
50,000 < 60,000	11	11	11	5	5	11
60,000 < 70,000	9	9	9	5	5	9
70,000 < 75,000	4	4	4	2	2	4
75,000 < 80,000	4	4	4	2	2	4
80,000 < 90,000	8	8	8	4	4	8
90,000 < 100,000	6	6	6	3	3	6
100,000 < 150,000	21	21	21	10	11	21
150,000 < 250,000	15	15	15	8	8	15
250,000 < 500,000	9	9	9	5	4	9
500,000 < 1,000,000	4	4	4	2	2	4
1,000,000 < 3,000,000	3	3	3	2	2	3
at least 3,000,000	2	2	2	1	1	2
Non-taxable Returns	130	130	100	49	51	0
at most 3,750	8	8	7	3	4	0
3,750+ < 7,500	11	11	10	5	5	0
7,500+ < 10,000	7	7	7	3	3	0
10,000 < 20,000	21	21	18	9	9	0
20,000 < 35,000	16	16	12	6	6	0
35,000 < 50,000	12	12	8	4	4	0
50,000 < 75,000	14	14	10	5	5	0
75,000 < 100,000	9	9	7	3	3	0
100,000 < 250,000	17	17	12	6	6	0
at least 250,000	14	14	10	5	5	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 2004: New Jersey Income Tax Returns for 2002

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	370,064	209,947	37	127,344	40,235	68,576
Taxable Returns	344,548	189,645	35	94,031	36,608	68,572
at most 3,750	13	1	0	13	1	0
3,750+ < 7,500	50	40	0	26	2	3
7,500+ < 10,000	145	8	0	69	2	13
10,000 < 20,000	2,526	125	0	996	49	193
20,000 < 30,000	5,510	208	0	1,978	63	316
30,000 < 35,000	3,583	138	1	1,244	40	167
35,000 < 40,000	4,430	209	0	1,477	57	190
40,000 < 50,000	10,664	551	1	3,474	101	552
50,000 < 60,000	11,793	501	1	3,171	172	730
60,000 < 70,000	12,231	629	0	3,403	136	800
70,000 < 75,000	6,369	420	0	1,730	73	419
75,000 < 80,000	6,173	386	0	1,475	92	431
80,000 < 90,000	12,805	993	0	2,818	169	1,066
90,000 < 100,000	11,544	868	0	2,273	186	1,277
100,000 < 150,000	49,583	4,947	5	9,055	991	6,570
150,000 < 250,000	54,656	10,462	2	9,758	1,978	8,839
250,000 < 500,000	50,414	19,826	0	10,923	3,651	11,288
500,000 < 1,000,000	34,696	25,925	25	10,659	5,280	9,990
1,000,000 < 3,000,000	34,462	43,934	0	12,980	9,525	12,075
at least 3,000,000	32,900	79,474	0	16,509	14,040	13,652
Non-taxable Returns	25,516	20,302	2	33,313	3,627	5
at most 3,750	1,011	366	0	1,393	120	1
3,750+ < 7,500	934	129	0	5,149	65	1
7,500+ < 10,000	691	63	0	694	15	0
10,000 < 20,000	2,507	201	0	2,224	81	2
20,000 < 35,000	2,345	219	0	1,839	64	0
35,000 < 50,000	2,378	354	0	2,119	67	0
50,000 < 75,000	3,554	390	0	3,051	96	0
75,000 < 100,000	2,568	404	0	2,340	111	0
100,000 < 250,000	5,429	2,114	0	5,918	627	0
at least 250,000	4,100	16,062	1	8,585	2,382	0

Statistics of Income 2004: New Jersey Income Tax Returns for 2002

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	214	29	0	184	13	44
Taxable Returns	121	19	0	95	8	44
at most 3,750	0	0	0	0	0	0
3,750+ < 7,500	0	0	0	0	0	0
7,500+ < 10,000	1	0	0	1	0	0
10,000 < 20,000	9	0	0	8	0	1
20,000 < 30,000	12	0	0	11	0	2
30,000 < 35,000	6	0	0	6	0	1
35,000 < 40,000	6	0	0	6	0	1
40,000 < 50,000	12	0	0	10	0	3
50,000 < 60,000	10	1	0	8	0	2
60,000 < 70,000	8	1	0	7	0	2
70,000 < 75,000	4	0	0	3	0	1
75,000 < 80,000	4	0	0	3	0	1
80,000 < 90,000	7	1	0	4	0	3
90,000 < 100,000	5	1	0	3	0	3
100,000 < 150,000	18	2	0	10	1	10
150,000 < 250,000	11	3	0	7	1	7
250,000 < 500,000	6	3	0	4	1	4
500,000 < 1,000,000	2	2	0	2	1	2
1,000,000 < 3,000,000	1	2	0	1	1	1
at least 3,000,000	1	1	0	1	1	1
Non-taxable Returns	92	11	0	89	5	0
at most 3,750	13	0	0	15	0	0
3,750+ < 7,500	11	0	0	11	0	0
7,500+ < 10,000	6	0	0	6	0	0
10,000 < 20,000	15	0	0	15	0	0
20,000 < 35,000	12	0	0	11	0	0
35,000 < 50,000	9	0	0	7	0	0
50,000 < 75,000	10	1	0	7	0	0
75,000 < 100,000	6	1	0	4	0	0
100,000 < 250,000	8	3	0	6	1	0
at least 250,000	3	5	0	6	2	0

APPENDIX

EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

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

Resident Taxpayer means an individual:

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

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

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

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

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

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

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

Other Income is income of the following types:

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

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

Retirement Exclusion is allowed to taxpayers eligible for Social Security by reason of age (62 or more) or disability. It is of the following types.

- (1) Pension exclusion - eligible taxpayers are entitled to exclude the following amounts of pension from New Jersey Gross Income:
 - (a) Up to \$17,500 on a joint return
 - (b) Up to \$8,750 if married filing separately
 - (c) Up to \$13,125 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.

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 \$10,00 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 \$20,00 will not be subject to tax.

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

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$ 20,000 or less.....	1.4% of taxable income
\$ 20,001 -- 50,000.....	\$280 plus 1.750% excess over \$20,000
\$ 50,001 -- 70,000.....	\$805 plus 2.450% of the excess over \$50,000
\$ 70,001 -- 80,000.....	\$1,295.50 plus 3.500% of the excess over \$70,000
\$ 80,001 -- \$150,000.....	\$1,645 plus 5.525% of the excess over \$80,000
\$150,001 or more.....	\$5,512.50 plus 6.370% of the excess over \$150,000

Single -- Married Filing Separately -- Estates and Trusts

<u>Amount of Taxable Income</u>	<u>Amount of Tax</u>
\$20,000 or less.....	1.4% of taxable income
\$20,001--35,000.....	\$280 plus 1.750% of the excess over \$20,000
\$35,001--40,000.....	\$542.50 plus 3.50% of the excess over \$35,000
\$40,001--75,000.....	\$717.50 plus 5.525% of the excess over \$40,000
\$75,001 or more.....	\$2,651.25 plus 6.37% of the excess over \$75,000

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

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

Other credit is credit against this tax allowed for the amount of any income or wage tax imposed by another State, or political subdivision thereof, or by the District of Columbia, on income subject to this tax.

New Jersey Earned Income Tax Credit is 17.5% of the Federal Earned Income Tax Credit.

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

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

Charged Tax is billed tax liability before refundable credit

Net Charged Tax is actual billed tax liability.

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

Estimated payments are paid with declarations of estimated tax.

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

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

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

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

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

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

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

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

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

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

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

DATA SOURCES

Data in this report were based on the Division of Taxation Gross Income Tax File for return year 2002, 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, 2004 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.