

**New Jersey Statistics of Income
2001 Income Tax Returns**

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

**NEW JERSEY STATISTICS OF INCOME
2001 Income Tax Returns: Tax Filing Date April 15, 2002**

INTRODUCTION

This report contains individual gross income tax data for Tax Year 2001, complete through April 24, 2003. The statistics were based on the New Jersey Division of Taxation's Gross Income Tax file for Tax Year 2001, which contains records of the tax transactions in 4.3 Million individual gross income tax accounts.

The current report includes data on resident and non-resident taxpayers. For Tax Year 2001 the total number of individual tax returns decreased by 12,839 or 0.3%. Total gross income decreased \$11.1 Billion, or 3.5 percent, from \$314.4 Billion to \$303.3 Billion. Total tax liability decreased \$0.79 Billion, or 11.2 percent.

Tax year 2001 is the last year of the 3-year program increasing the filing threshold. In 1999, the minimum filing threshold for married filing separately filers increased to \$5,000 and for all other filers to \$10,000. In 2000, the threshold increased to \$15,000 for married filing jointly and head of household filers and to \$7,500 for married filing separately filers. It remained at \$10,000 for all other filers. In 2001, the threshold increased to \$20,000 for married filing joint, head of household and surviving spouses and to \$10,000 for married filing separately filers. It remained at \$10,000 for individual filers.

Tax year 2001 is also the second year of a 4-year program to double the amount of retirement income that can be excluded from gross income. In 2000, the amount of pension and other retirement income excluded from gross income increased to \$12,500 for joint filers, \$6,250, for married filing separately filers, and \$9,375 for individual filers. In 2001, the amount increased to \$15,000 for joint filers, \$7,500 for married filing separately, and \$11,250 for single filers. This compares to the 1999 levels of \$10,000, \$5,000, and \$7,500, respectively.

Tax Year 2001 was the fourth year for which the Property Tax Deduction/Credit program was fully effective. For Tax Year 2001, eligible homeowners and tenants were permitted 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 2001, this program resulted in a tax decrease of \$317.8 Million, up \$5.0 Million or 1.6% from Tax Year 2000.

An Earned Income Tax Credit that was 10% of the Federal credit went into effect in Tax Year 2000. For Tax Year 2001, it increased to 15% of the Federal credit up to a maximum of \$601. Over 198,650 households claimed the credit for a total of \$72.8 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 2001. The number of these taxpayers increased by 19,753 (0.6%), from 2000. Gross income declined by 4.4 percent, to \$226.3 Billion, while total tax liability decreased by 16.0 percent to \$5.5 Billion. The decrease in liability was a result of the recession that occurred in 2001 and the aftermath of the Wall Street collapse of 2000.

Only two components of gross income (rental income and alimony received) increased by as much as the New Jersey rate of inflation (2.6%) between 2000 and 2001. Wages increased by 2.3 percent, interest income 0.2 percent. At the same time, income from a Subchapter-S Corporation decreased 6.2 percent, partnership income decreased 10.1 percent and capital gains income plummeted 59.7 percent.

This report is divided into 3 sections. Section 1 concerns itself with overall summary information. Section 2 is divided into 5 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. 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 2001 tax forms and instruction packets on the Division of Taxation website are included.

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	2,362.8	169,688,389	604.8	5,383,036	2,967.6	175,071,425	74.7%	2.4%	77.0%
Interest	1,764.0	4,658,367	428.8	846,402	2,192.8	5,504,769	2.0%	0.4%	2.4%
Dividends	1,006.2	3,809,854	229.7	379,850	1,235.8	4,189,704	1.7%	0.2%	1.8%
Other	1,064.5	<u>41,113,147</u>	269.9	<u>1,375,764</u>	1,334.3	<u>42,488,911</u>	18.1%	0.6%	18.7%
Total Income	2,584.5	219,269,756	920.6	7,985,052	3,505.1	227,254,808	96.5%	3.5%	100.0%
Other Retirement Exclusion	35.6	280,151	139.6	878,156	175.2	1,158,306	0.1%	0.4%	0.5%
Excess Retirement Exclusion	0.0	<u>0</u>	48.1	<u>225,596</u>	48.1	<u>225,596</u>	0.0%	0.1%	0.1%
Gross Income	2,584.5	218,989,606	920.6	7,332,492	3,505.1	226,322,098	96.4%	3.2%	99.6%
Exemptions:	4,152.5	7,370,903	1,479.0	2,109,742	5,631.5	9,480,645	3.2%	0.9%	4.2%
Regular	2,584.5	3,839,866	920.6	1,109,340	3,505.1	4,949,206	1.7%	0.5%	2.2%
Aged	267.3	358,133	253.5	345,399	520.8	703,532	0.2%	0.2%	0.3%
Blind or Disabled	38.4	39,317	36.2	38,220	74.6	77,537	0.0%	0.0%	0.0%
Dependent Children	1,022.0	2,767,934	237.2	564,443	1,259.2	3,332,376	1.2%	0.2%	1.5%
Other Dependents	104.8	202,529	22.6	41,666	127.3	244,194	0.1%	0.0%	0.1%
Dependent College Student	135.5	163,125	9.0	10,675	144.4	173,800	0.1%	0.0%	0.1%
Deductions:	877.5	3,879,256	72.4	516,155	949.9	4,395,412	1.5%	0.2%	1.7%
Unreimbursed Medical Expenses	789.7	3,017,194	70.5	307,346	860.2	3,324,540	1.3%	0.1%	1.5%
Alimony Paid	22.1	311,087	2.2	36,392	24.3	347,479	0.1%	0.0%	0.2%
Qualified Conservation Contribution	1.2	34,819	1.6	172,418	2.8	207,237	0.0%	0.1%	0.1%
Excess Exemptions and Deductions	21.7	<u>195,117</u>	345.8	<u>1,155,473</u>	367.4	<u>1,350,589</u>	0.1%	0.5%	0.6%
Taxable Income	2,584.5	208,255,602	702.8	5,284,360	3,287.4	213,539,962	91.6%	2.3%	94.0%
Property Tax Deduction	1,324.6	<u>6,429,162</u>	3.5	<u>20,829</u>	1,328.1	<u>6,449,990</u>	2.8%	0.0%	2.8%
New Jersey Taxable Income	2,584.5	201,826,440	700.8	5,266,955	3,285.3	207,093,395	88.8%	2.3%	91.1%
Tax Before Credits	2,584.5	7,245,550	700.8	95,650	3,285.3	7,341,200	3.2%	0.0%	3.2%
Other Credits	367.8	1,503,651	17.4	37,879	385.2	1,541,530	0.7%	0.0%	0.7%
Net Variance	2,584.5	0	683.4	1	3,268.0	1	0.0%	0.0%	0.0%
Property Tax Credit	701.4	34,800	10.6	523	712.0	35,323	0.0%	0.0%	0.0%
Earned Income Credit	0.1	<u>29</u>	198.6	<u>72,820</u>	198.7	<u>72,849</u>	0.0%	0.0%	0.0%
Net Charged Tax	2,584.5	5,707,070	0.0	0	2,584.5	5,707,070	2.5%	0.0%	2.5%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table B. Full Year Taxable Returns Summary

NJ Taxable Income	Number of Returns 000s	Gross Income \$000s	Net Charged Tax	Percent Distribution			Effective Tax Rate
				Number of Returns	Gross Income	Net Charged Tax	
at most 3,750	2.6	\$64,969	\$93	0.1%	0.0%	0.0%	0.1%
3,750+ < 7,500	5.6	131,575	493	0.2%	0.1%	0.0%	0.4%
7,500+ < 10,000	7.5	170,918	961	0.3%	0.1%	0.0%	0.6%
10,000 < 20,000	359.1	6,417,367	67,308	13.9%	2.9%	1.2%	1.0%
20,000 < 30,000	387.2	10,849,307	126,803	15.0%	5.0%	2.2%	1.2%
30,000 < 35,000	173.3	6,209,372	76,604	6.7%	2.8%	1.3%	1.2%
35,000 < 40,000	160.0	6,556,406	83,988	6.2%	3.0%	1.5%	1.3%
40,000 < 50,000	273.5	13,372,669	189,136	10.6%	6.1%	3.3%	1.4%
50,000 < 60,000	214.3	12,845,809	203,667	8.3%	5.9%	3.6%	1.6%
60,000 < 70,000	177.8	12,590,196	214,145	6.9%	5.7%	3.8%	1.7%
70,000 < 75,000	78.6	6,203,675	110,131	3.0%	2.8%	1.9%	1.8%
75,000 < 80,000	70.5	5,946,682	108,892	2.7%	2.7%	1.9%	1.8%
80,000 < 90,000	118.9	10,958,767	217,440	4.6%	5.0%	3.8%	2.0%
90,000 < 100,000	92.6	9,507,319	208,876	3.6%	4.3%	3.7%	2.2%
100,000 < 150,000	247.8	32,051,805	832,243	9.6%	14.6%	14.6%	2.6%
150,000 < 250,000	130.2	25,729,271	829,057	5.0%	11.7%	14.5%	3.2%
250,000 < 500,000	56.9	19,822,183	757,160	2.2%	9.1%	13.3%	3.8%
500,000 < 1,000,000	18.1	12,494,954	515,669	0.7%	5.7%	9.0%	4.1%
1,000,000 < 3,000,000	8.0	12,735,259	529,443	0.3%	5.8%	9.3%	4.2%
at least 3,000,000	1.9	14,331,103	637,898	0.1%	6.5%	11.2%	4.5%
Totals	2,584.5	\$218,989,606	\$5,710,007	100.0%	100.0%	100.0%	2.6%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table C. Summary by Return Type

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Returns	3,505,116	81,295	229,512	64,117	3,880,040
Gross Income: (\$000s)	\$226,322,098	\$3,773,298	\$67,968,392	\$5,255,012	\$303,318,801
Employee Compensation	175,071,425	3,239,151			178,310,576
Interest	5,504,769	50,322		564,424	6,119,515
Dividends	4,189,704	44,107		694,023	4,927,834
Other	42,488,911	446,143		3,996,565	46,931,618
Total Income (\$000s)	\$227,254,808	\$3,779,724	\$67,968,392	\$3,341,585	\$302,344,510
Other Retirement Exclusion	1,158,306	7,545	17,508		1,183,359
Excess Retirement Exclusion	225,596	1,119	1,865		228,580
Fiduciary Commissions				25,966	25,966
Gross Income	226,322,098	3,773,298	67,968,392	5,255,012	303,318,801
Exemptions: (\$000s)	\$9,480,645	\$94,671	\$696,958	\$61,308	\$10,333,582
Regular	4,949,206	57,734	380,263	61,308	5,448,512
Aged	703,532	3,534	23,984		731,050
Blind or Disabled	77,537	442	1,114		79,093
Dependent Children	3,332,376	30,190	177,311		3,539,877
Other Dependents	244,194	1,928	12,554		258,676
Dependent College Student	173,800	842	6,799		181,441
Deductions: (\$000s)	\$3,879,256	\$50,886	\$682,391		\$4,612,534
Unreimbursed Medical Expenses	3,324,540	26,113	484,761		3,835,414
Alimony Paid	347,479	4,592	53,534		405,605
Qualified Conservation Contribution	207,237	20,181	105,960		333,379
Excess Exemptions and Deductions	1,350,589	32,128	423,769	51,521	1,858,008
Taxable Income	213,539,962	3,653,031	66,968,185	3,289,686	287,450,864
Property Tax Deduction	6,449,990	48,982			6,498,972
New Jersey Taxable Income (\$000s)	\$207,093,395	\$3,604,115	\$66,968,185	\$3,289,686	\$280,955,381
Tax Before Credits	7,341,200	120,671	463,039	96,399	8,021,309
Other Credits	1,541,530	37,133		5,252	1,583,916
Net Variance	(1)	0	0	0	(0)
Property Tax Credit	35,323	451			35,774
Earned Income Credit	72,849	448			73,297
Net Charged Tax (\$000s)	\$5,691,497	\$83,534	\$450,039	\$91,147	\$6,316,217

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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

Item	Full-year Resident	Part-year Resident	Non-Resident	Fiduciary	All Returns
Withholdings	4,460,162	86,154	338,832		4,885,148
Estimated Payments and Credits	1,502,250	14,136	192,747	70,146	1,779,279
Cash Payments to Date	753,260	11,903	180	43,439	808,781
Refunds	920,893	30,584	84,380	12,043	1,047,901
Credits Approved	284,134	1,633	32,169	10,841	328,777
Refunds and Credits	1,205,026	32,218	116,550	22,884	1,376,678
Net Collections	5,510,646	79,975	415,209	90,700	6,096,530

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table E Full Year Resident Gross Income Tax Summary 1997 - 2001
Current Dollars (\$000,000s)

Item	1997	1998	1999	2000	2001	% change '00-'01
Gross Income	184,892.5	202,167.4	216,088.4	236,855.5	226,322.1	-4.4%
Employee Compensation	139,812.1	151,575.2	159,419.9	171,114.2	175,071.4	2.3%
Interest	5,032.4	5,158.2	4,788.6	5,492.1	5,504.8	0.2%
Dividends	4,786.9	4,617.7	4,941.2	5,438.2	4,189.7	-23.0%
Other Income	35,947.5	41,484.9	47,583.8	55,650.9	42,488.9	-23.7%
S-Corporation Income	4,607.4	6,311.3	6,520.4	7,467.9	7,008.5	-6.2%
Net Profits	6,902.1	7,204.2	7,392.0	8,099.7	8,195.8	1.2%
Net Capital Gains	10,589.8	12,337.9	14,424.9	18,660.9	7,516.1	-59.7%
Pensions and Annuities	6,438.6	7,430.8	8,181.8	8,340.2	7,733.2	-7.3%
Partnership Shares	3,945.4	4,174.3	7,376.7	9,032.8	8,117.7	-10.1%
Misc. Income	3,464.3	4,026.6	3,688.1	4,049.4	2,143.0	-47.1%
Net Other Retirement Income Exclusion	686.3	668.7	645.2	839.9	1,158.3	37.9%
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	2,906.0	3,055.1	3,200.1	3,505.7	3,879.3	10.7%
Unreimbursed Medical Expenses	2,649.9	2,779.8	2,911.9	3,201.8	3,324.5	3.8%
Alimony, Separate Maintenance Payments	256.1	275.3	288.2	303.9	347.5	14.3%
Qualified Conservqation Contribution				86.8	207.2	138.7%
Excess Exemptions and Deductions	391.2	409.5	380.1	474.6	1,350.6	184.6%
Taxable Income	173,148.3	190,108.4	203,749.3	224,357.7	213,540.0	-4.8%
Property Tax Deductions	3,749.3	5,505.0	5,873.5	6,182.1	6,450.0	4.3%
New Jersey Taxable Income	169,399.0	184,603.4	197,875.9	218,175.6	207,093.4	-5.1%
Tax before Credits	5,488.3	6,213.3	6,854.3	8,074.4	7,341.2	-9.1%
Other Credit	966.5	1,100.8	1,205.6	1,512.5	1,541.5	1.9%
Property Tax Credit	33.6	46.3	43.6	38.8	35.3	-9.0%
Earned Income Credit				44.5	72.8	63.5%
Net Charged Tax	4,488.1	5,066.2	5,605.1	6,478.5	5,711.4	-11.8%
Gubernatorial Election Fund	0.8	0.8	0.8	0.7		
Taxes Withheld	3,289.0	3,692.0	3,984.0	4,455.2	4,460.2	0.1%
Estimated Payments and Credits Allowed	1,080.0	1,257.5	1,382.6	1,760.0	1,502.3	-14.6%
Cash Payments to Date	777.8	861.3	1,045.2	1,275.5	753.3	-40.9%
Refunds Issued	502.2	590.2	624.4	758.4	920.9	21.4%
Credits Approved	153.6	186.7	195.8	247.6	284.1	14.8%
Net Receivables	(3.2)	32.0	13.3	(6.4)	(30.5)	373.7%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	226,322,098	175,071,425	5,504,769	4,189,704	42,488,911	1,158,306	225,596
Taxable Returns	218,989,606	169,688,389	4,658,367	3,809,854	41,113,147	280,151	0
Non-taxable returns	7,332,492	5,383,036	846,402	379,850	1,375,764	878,156	225,596
Seniors	20,798,529	6,601,316	2,813,405	2,019,080	10,245,434	1,089,005	208,299
Taxable Returns	19,441,149	6,263,267	2,106,275	1,715,973	9,615,790	260,156	0
Non-taxable returns	1,357,381	338,049	707,130	303,107	629,643	828,848	208,299
Non-seniors	205,523,569	168,470,109	2,691,363	2,170,625	32,243,477	69,301	17,297
Taxable Returns	199,548,457	163,425,122	2,552,092	2,093,881	31,497,356	19,994	0
Non-taxable returns	5,975,112	5,044,987	139,272	76,743	746,121	49,307	17,297
All Returns	226,322,098	175,071,425	5,504,769	4,189,704	42,488,911	1,158,306	225,596
Taxable Returns	218,989,606	169,688,389	4,658,367	3,809,854	41,113,147	280,151	0
Non-taxable returns	7,332,492	5,383,036	846,402	379,850	1,375,764	878,156	225,596
Single	45,916,435	36,347,623	1,796,902	1,218,786	7,102,602	707,246	157,767
Taxable Returns	43,400,729	34,436,594	1,387,510	1,015,463	6,734,374	173,211	0
Non-taxable returns	2,515,706	1,911,030	409,393	203,323	368,228	534,035	157,767
Married, Joint	160,039,616	121,286,439	3,430,868	2,776,194	32,892,797	403,292	56,610
Taxable Returns	157,747,932	120,002,237	3,041,558	2,621,402	32,180,842	98,107	0
Non-taxable returns	2,291,684	1,284,202	389,310	154,792	711,954	305,185	56,610
Married, Separate	3,369,787	2,448,239	74,859	71,850	779,897	7,262	2,203
Taxable Returns	3,306,702	2,398,982	71,395	70,014	768,640	2,330	0
Non-taxable returns	63,085	49,258	3,464	1,835	11,256	4,932	2,203
Head-of-Household	16,825,414	14,882,941	188,685	116,821	1,667,056	38,285	8,198
Taxable Returns	14,376,500	12,750,608	147,774	98,198	1,386,210	6,292	0
Non-taxable returns	2,448,915	2,132,333	40,910	18,622	280,846	31,994	8,198
Qualifying Spouse	170,846	106,182	13,455	6,054	46,559	2,222	818
Taxable Returns	157,743	99,968	10,130	4,777	43,080	211	0
Non-taxable returns	13,103	6,214	3,325	1,277	3,480	2,011	818

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	3,505.1	2,967.6	2,192.8	1,235.8	1,334.3	175.2	48.1
Taxable Returns	2,584.5	2,362.8	1,764.0	1,006.2	1,064.5	35.6	0.0
Non-Taxable Returns	920.6	604.8	428.8	229.7	269.9	139.6	48.1
Seniors	520.8	181.0	468.8	308.4	334.1	164.2	45.1
Taxable Returns	267.3	130.7	248.7	183.5	208.2	32.4	0.0
Non-Taxable Returns	253.5	50.3	220.0	124.9	125.9	131.8	45.1
Non-seniors	2,984.3	2,786.7	1,724.0	927.4	1,000.2	11.0	3.0
Taxable Returns	2,317.3	2,232.1	1,515.2	822.7	856.2	3.2	0.0
Non-Taxable Returns	667.0	554.5	208.8	104.7	144.0	7.8	3.0
All Returns	3,505.1	2,967.6	2,192.8	1,235.8	1,334.3	175.2	48.1
Taxable Returns	2,584.5	2,362.8	1,764.0	1,006.2	1,064.5	35.6	0.0
Non-Taxable Returns	920.6	604.8	428.8	229.7	269.9	139.6	48.1
Single	1,487.7	1,193.5	814.4	445.5	436.6	109.5	32.9
Taxable Returns	974.3	861.1	565.9	300.4	308.6	23.2	0.0
Non-Taxable Returns	513.4	332.4	248.5	145.0	128.0	86.3	32.9
Married, Joint	1,444.1	1,248.5	1,171.4	710.6	764.2	57.7	12.7
Taxable Returns	1,255.3	1,161.5	1,035.2	639.5	666.8	11.1	0.0
Non-Taxable Returns	188.8	87.0	136.2	71.1	97.4	46.6	12.7
Married, Separate	58.6	50.7	31.0	15.0	18.7	1.4	0.5
Taxable Returns	50.6	46.1	27.9	13.7	16.0	0.4	0.0
Non-Taxable Returns	8.0	4.5	3.1	1.4	2.7	1.0	0.5
Head-of-Household	510.2	472.5	172.7	62.9	112.9	6.3	1.8
Taxable Returns	302.2	292.4	133.2	51.4	71.8	0.9	0.0
Non-Taxable Returns	208.1	180.2	39.6	11.5	41.1	5.5	1.8
Qualifying Spouse	4.4	2.5	3.3	1.8	1.9	0.3	0.2
Taxable Returns	2.1	1.8	1.7	1.1	1.2	0.0	0.0
Non-Taxable Returns	2.3	0.7	1.5	0.6	0.7	0.3	0.2

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	8,195,771	7,516,128	7,733,246	8,117,718	7,008,523	1,387,428	104,709	282,405	2,142,981
Taxable Returns	7,688,801	7,390,425	7,254,365	8,061,187	6,989,816	1,292,950	90,698	263,887	2,081,017
Non-taxable returns	506,970	125,703	478,881	56,531	18,707	94,478	14,011	18,518	61,964
Seniors	719,309	2,095,442	4,037,998	1,161,810	955,841	509,059	27,840	24,420	713,716
Taxable Returns	677,012	2,018,069	3,649,681	1,154,337	953,141	442,772	19,752	18,647	682,380
Non-taxable returns	42,297	77,373	388,317	7,473	2,700	66,286	8,088	5,773	31,336
Non-seniors	7,476,462	5,420,686	3,695,248	6,955,909	6,052,682	878,370	76,869	257,985	1,429,265
Taxable Returns	7,011,789	5,372,356	3,604,684	6,906,851	6,036,675	850,178	70,947	245,240	1,398,637
Non-taxable returns	464,673	48,330	90,564	49,058	16,007	28,192	5,923	12,745	30,628
All Returns	8,195,771	7,516,128	7,733,246	8,117,718	7,008,523	1,387,428	104,709	282,405	2,142,981
Taxable Returns	7,688,801	7,390,425	7,254,365	8,061,187	6,989,816	1,292,950	90,698	263,887	2,081,017
Non-taxable returns	506,970	125,703	478,881	56,531	18,707	94,478	14,011	18,518	61,964
Single	1,198,687	1,318,036	2,004,094	750,807	794,392	252,881	33,319	122,277	628,110
Taxable Returns	1,101,972	1,250,941	1,889,249	742,492	789,690	220,542	28,389	114,324	596,775
Non-taxable returns	96,715	67,095	114,845	8,315	4,702	32,338	4,930	7,953	31,335
Married, Joint	6,359,154	5,898,866	5,218,237	7,073,803	5,854,825	1,056,354	57,599	5,246	1,368,712
Taxable Returns	6,142,531	5,848,381	4,911,888	7,028,818	5,843,300	1,002,213	50,864	5,135	1,347,713
Non-taxable returns	216,622	50,486	306,350	44,985	11,526	54,141	6,735	111	20,999
Married, Separate	148,647	124,643	91,698	143,781	182,693	27,706	1,251	2,934	56,544
Taxable Returns	143,305	123,886	88,841	143,493	182,356	26,878	1,138	2,800	55,944
Non-taxable returns	5,342	757	2,856	288	337	828	114	134	600
Head-of-Household	484,775	170,794	401,506	144,931	174,213	48,876	12,463	151,901	77,598
Taxable Returns	296,992	163,688	348,890	142,051	172,098	41,965	10,266	141,587	68,674
Non-taxable returns	187,783	7,106	52,616	2,880	2,114	6,911	2,198	10,314	8,924
Qualifying Spouse	4,508	3,789	17,711	4,396	2,401	1,612	77	48	12,018
Taxable Returns	4,001	3,530	15,497	4,333	2,372	1,352	41	43	11,912
Non-taxable returns	508	259	2,214	63	29	260	35	5	106

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	349.7	479.6	491.0	101.6	76.4	110.9	20.3	18.2	162.0
Taxable Returns	273.4	392.8	403.4	93.8	73.6	89.6	14.7	15.2	140.9
Non-taxable returns	76.3	86.8	87.6	7.8	2.8	21.3	5.6	3.0	21.1
Seniors	34.7	128.1	208.7	24.6	8.2	38.0	6.2	2.2	38.1
Taxable Returns	24.6	85.8	142.1	20.7	7.5	22.7	2.9	1.3	27.9
Non-taxable returns	10.1	42.3	66.7	3.9	0.6	15.4	3.3	0.9	10.3
Non-seniors	315.0	351.5	282.2	77.0	68.3	72.8	14.1	16.0	123.9
Taxable Returns	248.8	306.9	261.3	73.1	66.1	66.9	11.8	13.9	113.1
Non-taxable returns	66.2	44.5	21.0	3.9	2.2	5.9	2.3	2.1	10.8
All Returns	349.7	479.6	491.0	101.6	76.4	110.9	20.3	18.2	162.0
Taxable Returns	273.4	392.8	403.4	93.8	73.6	89.6	14.7	15.2	140.9
Non-taxable returns	76.3	86.8	87.6	7.8	2.8	21.3	5.6	3.0	21.1
Single	81.3	179.0	157.9	23.0	12.2	28.6	6.7	8.2	50.3
Taxable Returns	56.5	120.9	127.0	19.0	11.2	19.6	4.7	6.9	38.7
Non-taxable returns	24.8	58.1	30.9	4.0	1.1	9.0	2.0	1.3	11.6
Married, Joint	225.4	271.5	285.4	73.8	60.2	74.4	10.6	0.5	99.7
Taxable Returns	198.6	247.5	240.4	70.6	58.8	64.2	8.0	0.5	92.5
Non-taxable returns	26.9	24.1	45.0	3.2	1.4	10.2	2.6	0.0	7.1
Married, Separate	5.6	5.5	6.2	1.3	1.2	1.5	0.3	0.2	2.2
Taxable Returns	4.3	5.1	5.5	1.3	1.1	1.3	0.3	0.2	2.0
Non-taxable returns	1.2	0.5	0.7	0.1	0.1	0.2	0.0	0.0	0.2
Head-of-Household	37.2	22.9	40.3	3.3	2.7	6.2	2.7	9.2	9.6
Taxable Returns	13.9	18.9	29.8	2.8	2.4	4.3	1.8	7.6	7.5
Non-taxable returns	23.3	4.1	10.5	0.5	0.3	1.9	0.9	1.6	2.1
Qualifying Spouse	0.2	0.6	1.1	0.1	0.1	0.2	0.0	0.0	0.3
Taxable Returns	0.2	0.4	0.7	0.1	0.1	0.1	0.0	0.0	0.2
Non-taxable returns	0.1	0.1	0.5	0.0	0.0	0.1	0.0	0.0	0.0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	2,967.6	175,071,425	77.0%
Interest	2,192.8	5,504,769	2.4%
Dividends	1,235.8	4,189,704	1.8%
Other Income	1,334.3	42,488,911	18.7%
Total Income	3,505.1	227,254,808	100.0%
Less Retirement Exclusion	175.2	932,710	0.5%
Gross Income	3,505.1	226,322,098	99.6%
Other Income			
S-Corporation Income	76.4	7,008,523	3.1%
Net Business Profits	349.7	8,195,771	3.6%
Net Capital Gains	479.6	7,516,128	3.3%
Pensions and Annuities	491.0	7,733,246	3.4%
Partnership Income	101.6	8,117,718	3.6%
Rental Income	110.9	1,387,428	0.6%
Net Gambling Income	20.3	104,709	0.0%
Alimony Received	18.2	282,405	0.1%
Other	162.0	2,142,981	0.9%
Total Other Income	1,334.3	42,488,911	18.7%

Returns with at least One Filer 65+

Income Source	Number of Returns (000's)	Amount (\$000s)	Percent Total Income
Employee Compensation	181.0	6,601,316	30.4%
Interest	468.8	2,813,405	13.0%
Dividends	308.4	2,019,080	9.3%
Other Income	334.1	10,245,434	47.3%
Total Income	520.8	21,679,235	100.0%
Less Retirement Exclusion	164.2	880,706	5.0%
Gross Income	520.8	20,798,529	95.9%
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	334.1	10,245,434	47.3%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	689.4	\$2,810,801	20%	1%	\$4,077
10,000 - 20,000	463.2	6,876,311	13%	3%	14,846
20,000 - 35,000	575.7	15,678,022	16%	7%	27,235
35,000 - 50,000	443.0	18,631,611	13%	8%	42,061
50,000 - 75,000	482.3	29,716,212	14%	13%	61,607
75,000 - 100,000	313.3	27,082,329	9%	12%	86,442
100,000 - 250,000	445.9	63,930,062	13%	28%	143,377
at least 250,000	92.4	61,596,751	3%	27%	666,891
Total	3,505.1	\$226,322,098	100%	100%	\$64,569

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	202.7	\$566,010	39%	3%	\$2,792
10,000 - 20,000	92.1	1,350,736	18%	6%	14,670
20,000 - 35,000	84.1	2,249,583	16%	11%	26,764
35,000 - 50,000	47.5	1,987,023	9%	10%	41,829
50,000 - 75,000	39.6	2,407,081	8%	12%	60,845
75,000 - 100,000	19.5	1,676,188	4%	8%	86,073
100,000 - 250,000	26.7	3,919,315	5%	19%	146,917
at least 250,000	8.8	6,642,593	2%	32%	758,200
Total	520.8	\$20,798,529	100%	100%	\$39,935

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	1,956,352	584,300	265,761	590,017	3,396,430	811,226
10,000 - 20,000	5,077,464	481,839	233,286	1,218,648	7,011,236	134,925
20,000 - 35,000	12,770,862	615,421	324,115	2,058,083	15,768,481	90,459
35,000 - 50,000	15,853,551	501,576	284,379	2,033,537	18,673,043	41,431
50,000 - 75,000	25,641,686	617,010	388,144	3,101,369	29,748,208	31,997
75,000 - 100,000	23,712,639	447,467	310,152	2,627,871	27,098,129	15,800
100,000 - 250,000	53,434,224	1,015,658	902,034	8,601,852	63,953,768	23,707
at least 250,000	36,624,647	1,241,498	1,481,834	22,257,535	61,605,514	8,763
Total	175,071,425	5,504,769	4,189,704	42,488,911	227,254,808	1,158,306

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

Gross Income	Employee Compensation	Interest	Dividends	Other	Total Income	Retirement Exclusion
Under \$10,000	423.7	335.0	186.7	189.3	689.4	131.0
10,000 - 20,000	368.8	194.0	92.6	148.5	463.2	18.5
20,000 - 35,000	503.3	277.9	122.7	174.1	575.7	11.6
35,000 - 50,000	407.3	273.7	124.4	149.7	443.0	5.1
50,000 - 75,000	454.6	358.5	181.2	196.9	482.3	3.8
75,000 - 100,000	300.5	262.1	151.3	146.1	313.3	1.8
100,000 - 250,000	425.9	403.8	295.0	257.0	445.9	2.6
at least 250,000	83.6	87.8	82.0	72.8	92.4	0.9
Total	2,967.6	2,192.8	1,235.8	1,334.3	3,505.1	175.2

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	4,533	199,292	81,494	181,981	9,727	59,057	8,857	9,318	35,758
10,000 - 20,000	16,556	441,039	90,268	522,225	28,196	45,621	7,704	19,294	47,745
20,000 - 35,000	46,915	585,691	145,641	1,010,068	63,440	75,415	10,556	42,375	77,983
35,000 - 50,000	68,951	524,019	157,772	987,262	78,057	78,116	9,349	48,844	81,168
50,000 - 75,000	153,071	854,030	278,853	1,324,987	157,464	124,764	12,298	64,359	131,543
75,000 - 100,000	174,791	735,772	288,863	974,821	177,579	112,656	8,410	36,258	118,721
100,000 - 250,000	883,879	2,487,927	1,273,561	1,952,964	1,161,586	346,197	18,629	49,254	427,856
at least 250,000	5,659,828	2,368,001	5,199,677	778,940	6,441,671	545,603	28,906	12,705	1,222,205
Total	7,008,523	8,195,771	7,516,128	7,733,246	8,117,718	1,387,428	104,709	282,405	2,142,981

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

Gross Income	S-Corporation	Net Business Profits	Net Capital Gains	Pensions and Annuities	Partnership Income	Rental Income	Net Gambling	Alimony Received	Other Income
Under \$10,000	1.5	45.6	71.3	52.3	5.3	15.7	3.8	1.7	15.4
10,000 - 20,000	2.4	46.5	36.8	64.8	5.2	9.2	2.9	2.4	11.8
20,000 - 35,000	4.8	45.6	47.9	82.1	7.6	12.5	3.7	4.4	16.4
35,000 - 50,000	5.4	37.1	46.8	65.5	7.1	11.1	2.9	4.0	16.2
50,000 - 75,000	9.8	52.0	68.1	78.2	11.2	15.5	3.0	3.3	23.8
75,000 - 100,000	8.9	38.0	56.1	54.0	9.8	11.8	1.8	1.2	19.8
100,000 - 250,000	25.7	66.9	116.3	79.3	30.0	24.2	2.0	0.9	40.8
at least 250,000	17.9	17.9	36.3	14.8	25.3	10.8	0.4	0.1	17.8
Total	76.4	349.7	479.6	491.0	101.6	110.9	20.3	18.2	162.0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	93.6	344,968	6.5%	0.2%	3,686
10,000 - 20,000	89.0	1,342,706	6.2%	0.8%	15,083
20,000 - 35,000	138.8	3,818,965	9.6%	2.4%	27,521
35,000 - 50,000	149.0	6,351,584	10.3%	4.0%	42,629
50,000 - 75,000	268.1	16,766,787	18.6%	10.5%	62,547
75,000 - 100,000	234.7	20,383,456	16.3%	12.7%	86,846
100,000 - 250,000	388.3	55,998,882	26.9%	35.0%	144,198
at least 250,000	82.6	55,032,267	5.7%	34.4%	666,258
Total	1,444.1	160,039,616	100.0%	100.0%	110,824

Married Filing Separately

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	7.4	32,975	12.6%	1.0%	4,475
10,000 - 20,000	7.9	119,519	13.4%	3.5%	15,196
20,000 - 35,000	13.4	370,474	22.9%	11.0%	27,559
35,000 - 50,000	11.3	476,470	19.3%	14.1%	41,998
50,000 - 75,000	10.0	609,364	17.0%	18.1%	60,967
75,000 - 100,000	4.3	365,218	7.3%	10.8%	85,093
100,000 - 250,000	3.4	482,829	5.8%	14.3%	141,800
at least 250,000	0.9	912,939	1.6%	27.1%	975,362
Total	58.6	3,369,787	100.0%	100.0%	57,457

Single

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	501	1,944,482	33.7%	4.2%	3,879
10,000 - 20,000	246	3,621,029	16.5%	7.9%	14,715
20,000 - 35,000	285	7,755,027	19.1%	16.9%	27,251
35,000 - 50,000	203	8,490,737	13.7%	18.5%	41,784
50,000 - 75,000	148	8,943,343	9.9%	19.5%	60,426
75,000 - 100,000	55	4,722,040	3.7%	10.3%	85,317
100,000 - 250,000	42	5,815,853	2.8%	12.7%	138,118
at least 250,000	7	4,623,924	0.5%	10.1%	652,175
Total	1,488	45,916,435	100.0%	100.0%	30,863

Head of Household

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	85	484,190	16.7%	2.9%	5,672
10,000 - 20,000	120	1,784,623	23.5%	10.6%	14,914
20,000 - 35,000	138	3,716,875	27.1%	22.1%	26,884
35,000 - 50,000	79	3,293,609	15.5%	19.6%	41,711
50,000 - 75,000	56	3,367,323	10.9%	20.0%	60,341
75,000 - 100,000	19	1,591,824	3.7%	9.5%	85,015
100,000 - 250,000	12	1,595,714	2.3%	9.5%	135,506
at least 250,000	2	991,256	0.3%	5.9%	587,934
Total	510	16,825,414	100.0%	100.0%	32,976

Qualifying Spouse

Gross Income	Returns (000s)	Amount (\$000s)	Percent of Total:		
			Returns	Amount	Average (\$)
Under \$10,000	2	4,186	39.7%	2.5%	2,387
10,000 - 20,000	1	8,434	13.0%	4.9%	14,719
20,000 - 35,000	1	16,682	14.0%	9.8%	27,081
35,000 - 50,000	0	19,212	10.4%	11.2%	42,039
50,000 - 75,000	0	29,394	10.8%	17.2%	61,493
75,000 - 100,000	0	19,790	5.2%	11.6%	86,419
100,000 - 250,000	0	36,784	5.7%	21.5%	145,391
at least 250,000	0	36,365	1.2%	21.3%	686,139
Total	4	170,846	100.0%	100.0%	38,714

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	226,322,098	175,071,425	5,504,769	4,189,704	42,488,911	1,158,306	225,596
Taxable Returns	218,989,606	169,688,389	4,658,367	3,809,854	41,113,147	280,151	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,690,167	2,831,046	258,593	134,399	538,781	72,651	0
20,000 < 30,000	9,794,373	7,874,359	417,602	215,351	1,353,129	66,069	0
30,000 < 35,000	5,724,046	4,770,727	188,332	101,055	685,260	21,328	0
35,000 < 40,000	6,085,139	5,156,254	174,407	96,658	673,759	15,939	0
40,000 < 50,000	12,338,607	10,504,626	323,936	185,245	1,349,513	24,712	0
50,000 < 60,000	11,840,872	10,133,463	268,769	165,460	1,289,298	16,117	0
60,000 < 70,000	11,731,874	10,129,945	237,800	150,327	1,224,585	10,784	0
70,000 < 75,000	5,911,446	5,159,416	107,852	70,034	578,694	4,550	0
75,000 < 80,000	5,832,491	5,092,905	100,536	70,001	572,801	3,751	0
80,000 < 90,000	11,071,215	9,702,247	183,870	124,017	1,067,656	6,575	0
90,000 < 100,000	10,040,836	8,786,919	162,008	115,285	981,968	5,344	0
100,000 < 150,000	35,137,310	30,288,029	541,137	440,242	3,881,823	13,921	0
150,000 < 250,000	28,548,631	22,917,430	473,280	461,002	4,706,583	9,664	0
250,000 < 500,000	21,080,839	14,700,278	401,238	454,092	5,530,984	5,752	0
500,000 < 1,000,000	12,903,847	8,027,381	282,349	332,340	4,263,725	1,948	0
1,000,000 < 3,000,000	12,881,324	7,135,756	273,335	349,175	5,123,875	817	0
at least 3,000,000	14,376,588	6,477,607	263,325	345,173	7,290,712	228	0
Non-taxable Returns	7,332,492	5,383,036	846,402	379,850	1,375,764	878,156	225,596
at most 3,750	437,158	299,852	302,875	132,105	133,309	656,580	225,596
3,750+ < 7,500	1,223,483	858,639	165,716	78,392	223,128	102,392	0
7,500+ < 10,000	1,150,160	797,860	115,709	55,265	233,579	52,254	0
10,000 < 20,000	3,186,144	2,246,418	223,246	98,887	679,867	62,274	0
20,000 < 35,000	159,603	125,776	9,487	7,708	19,694	3,062	0
35,000 < 50,000	207,866	192,672	3,234	2,475	10,265	780	0
50,000 < 75,000	232,020	218,862	2,588	2,324	8,792	546	0
75,000 < 100,000	137,786	130,568	1,054	849	5,445	130	0
100,000 < 250,000	244,120	228,765	1,242	790	13,446	122	0
at least 250,000	354,152	283,625	21,252	1,055	48,238	18	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	3,505.1	2,967.6	2,192.8	1,235.8	1,334.3	175.2	48.1
Taxable Returns	2,584.5	2,362.8	1,764.0	1,006.2	1,064.5	35.6	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	250.3	204.3	108.6	53.6	71.7	10.4	0.0
20,000 < 30,000	393.5	340.4	182.1	80.6	118.3	8.5	0.0
30,000 < 35,000	176.4	158.2	93.3	40.7	54.3	2.7	0.0
35,000 < 40,000	162.4	148.2	94.0	41.6	51.8	2.0	0.0
40,000 < 50,000	275.5	254.4	177.7	82.1	97.1	3.0	0.0
50,000 < 60,000	216.1	202.1	153.9	75.6	85.1	1.9	0.0
60,000 < 70,000	180.9	171.1	138.0	70.6	75.8	1.3	0.0
70,000 < 75,000	81.6	77.8	64.8	34.3	35.4	0.5	0.0
75,000 < 80,000	75.3	72.0	61.0	33.5	33.6	0.4	0.0
80,000 < 90,000	130.5	125.1	109.2	62.4	60.5	0.7	0.0
90,000 < 100,000	105.9	101.8	91.0	54.9	51.6	0.6	0.0
100,000 < 150,000	291.3	279.6	260.8	178.1	157.3	1.6	0.0
150,000 < 250,000	152.9	144.5	141.8	116.2	99.2	1.0	0.0
250,000 < 500,000	62.9	57.4	59.4	54.6	48.0	0.6	0.0
500,000 < 1,000,000	19.1	17.0	18.3	17.6	15.8	0.2	0.0
1,000,000 < 3,000,000	8.2	7.3	7.9	7.8	7.1	0.1	0.0
at least 3,000,000	1.9	1.7	1.9	1.9	1.8	0.0	0.0
Non-taxable Returns	920.6	604.8	428.8	229.7	269.9	139.6	48.1
at most 3,750	338.6	156.7	189.9	111.7	82.6	108.4	48.1
3,750+ < 7,500	218.9	167.0	91.7	48.1	63.4	15.1	0.0
7,500+ < 10,000	131.9	100.0	53.4	27.0	43.3	7.4	0.0
10,000 < 20,000	212.9	164.6	85.4	38.9	76.9	8.1	0.0
20,000 < 35,000	5.8	4.7	2.4	1.4	1.5	0.4	0.0
35,000 < 50,000	5.0	4.7	1.9	0.7	0.7	0.1	0.0
50,000 < 75,000	3.8	3.7	1.8	0.7	0.6	0.1	0.0
75,000 < 100,000	1.6	1.5	0.9	0.4	0.3	0.0	0.0
100,000 < 250,000	1.8	1.7	1.2	0.7	0.5	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 2003: New Jersey Income Tax Returns for 2001

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	20,798,529	6,601,316	2,813,405	2,019,080	10,245,434	1,089,005	208,299
Taxable Returns	19,441,149	6,263,267	2,106,275	1,715,973	9,615,790	260,156	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	628,587	145,034	202,914	99,873	250,300	69,534	0
20,000 < 30,000	1,488,138	434,635	319,731	164,828	630,942	61,998	0
30,000 < 35,000	732,139	237,905	131,911	73,772	308,393	19,842	0
35,000 < 40,000	693,405	240,299	114,144	66,763	286,946	14,747	0
40,000 < 50,000	1,280,038	464,077	194,251	120,493	523,936	22,719	0
50,000 < 60,000	1,070,617	402,714	141,960	98,209	442,325	14,591	0
60,000 < 70,000	919,017	354,296	112,157	81,341	380,945	9,723	0
70,000 < 75,000	405,926	161,113	46,829	34,692	167,343	4,052	0
75,000 < 80,000	393,709	159,048	39,749	35,244	163,023	3,355	0
80,000 < 90,000	687,491	277,657	72,189	56,491	287,010	5,856	0
90,000 < 100,000	589,410	242,786	58,570	50,454	242,219	4,620	0
100,000 < 150,000	1,988,563	755,585	174,409	175,526	895,511	12,468	0
150,000 < 250,000	1,923,691	657,727	147,098	161,163	966,601	8,898	0
250,000 < 500,000	1,876,271	560,700	126,331	155,333	1,039,004	5,096	0
500,000 < 1,000,000	1,364,236	381,553	85,163	116,457	782,848	1,786	0
1,000,000 < 3,000,000	1,470,623	355,311	74,992	107,213	933,792	685	0
at least 3,000,000	1,929,288	432,825	63,878	118,123	1,314,651	188	0
Non-taxable Returns	1,357,381	338,049	707,130	303,107	629,643	828,848	208,299
at most 3,750	77,994	14,117	272,195	108,035	92,963	617,615	208,299
3,750+ < 7,500	245,925	48,495	134,473	57,417	103,580	98,039	0
7,500+ < 10,000	242,091	56,320	95,504	42,633	97,657	50,022	0
10,000 < 20,000	722,149	200,032	191,939	84,059	304,917	58,798	0
20,000 < 35,000	29,306	4,832	8,005	6,184	13,178	2,893	0
35,000 < 50,000	13,580	3,516	2,445	2,077	6,279	735	0
50,000 < 75,000	11,521	3,485	1,719	1,933	4,902	519	0
75,000 < 100,000	5,578	1,942	494	520	2,721	99	0
100,000 < 250,000	7,061	4,756	324	197	1,896	111	0
at least 250,000	2,174	554	33	53	1,551	18	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	205,523,569	168,470,109	2,691,363	2,170,625	32,243,477	69,301	17,297
Taxable Returns	199,548,457	163,425,122	2,552,092	2,093,881	31,497,356	19,994	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,061,580	2,686,012	55,678	34,526	288,481	3,117	0
20,000 < 30,000	8,306,235	7,439,724	97,871	50,523	722,187	4,071	0
30,000 < 35,000	4,991,907	4,532,822	56,422	27,283	376,866	1,486	0
35,000 < 40,000	5,391,734	4,915,954	60,263	29,895	386,814	1,193	0
40,000 < 50,000	11,058,569	10,040,549	129,684	64,753	825,577	1,994	0
50,000 < 60,000	10,770,255	9,730,749	126,809	67,251	846,973	1,527	0
60,000 < 70,000	10,812,857	9,775,649	125,643	68,986	843,640	1,061	0
70,000 < 75,000	5,505,521	4,998,303	61,023	35,342	411,351	498	0
75,000 < 80,000	5,438,782	4,933,857	60,786	34,757	409,778	396	0
80,000 < 90,000	10,383,724	9,424,590	111,681	67,526	780,646	719	0
90,000 < 100,000	9,451,426	8,544,133	103,438	64,831	739,749	724	0
100,000 < 150,000	33,148,748	29,532,444	366,728	264,716	2,986,312	1,453	0
150,000 < 250,000	26,624,940	22,259,703	326,182	299,839	3,739,982	766	0
250,000 < 500,000	19,204,568	14,139,578	274,907	298,759	4,491,980	657	0
500,000 < 1,000,000	11,539,611	7,645,828	197,186	215,883	3,480,877	162	0
1,000,000 < 3,000,000	11,410,701	6,780,445	198,343	241,962	4,190,083	131	0
at least 3,000,000	12,447,300	6,044,782	199,447	227,049	5,976,062	40	0
Non-taxable Returns	5,975,112	5,044,987	139,272	76,743	746,121	49,307	17,297
at most 3,750	359,164	285,736	30,680	24,070	40,347	38,965	17,297
3,750+ < 7,500	977,557	810,144	31,243	20,975	119,548	4,353	0
7,500+ < 10,000	908,069	741,541	20,205	12,633	135,922	2,232	0
10,000 < 20,000	2,463,995	2,046,385	31,307	14,829	374,950	3,476	0
20,000 < 35,000	130,298	120,943	1,482	1,525	6,517	169	0
35,000 < 50,000	194,285	189,156	789	398	3,986	45	0
50,000 < 75,000	220,498	215,377	869	391	3,890	27	0
75,000 < 100,000	132,208	128,626	560	329	2,724	31	0
100,000 < 250,000	237,059	224,009	918	593	11,550	11	0
at least 250,000	351,978	283,070	21,219	1,002	46,687	0	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	2,984.3	2,786.7	1,724.0	927.4	1,000.2	11.0	3.0
Taxable Returns	2,317.3	2,232.1	1,515.2	822.7	856.2	3.2	0.0
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	207.2	190.9	70.2	28.8	41.8	0.5	0.0
20,000 < 30,000	333.2	314.6	127.1	43.1	73.0	0.6	0.0
30,000 < 35,000	153.8	147.5	72.4	26.0	37.1	0.3	0.0
35,000 < 40,000	143.9	138.9	76.8	29.4	37.8	0.2	0.0
40,000 < 50,000	246.9	239.2	150.9	62.5	75.1	0.3	0.0
50,000 < 60,000	196.5	191.1	135.4	61.6	69.7	0.2	0.0
60,000 < 70,000	166.7	162.8	124.5	60.1	64.3	0.2	0.0
70,000 < 75,000	76.0	74.5	59.4	30.1	30.8	0.1	0.0
75,000 < 80,000	70.2	68.9	56.2	29.7	29.5	0.1	0.0
80,000 < 90,000	122.4	120.2	101.4	56.2	53.9	0.1	0.0
90,000 < 100,000	99.7	97.9	85.0	50.0	46.4	0.1	0.0
100,000 < 150,000	274.8	269.5	244.9	164.3	142.8	0.2	0.0
150,000 < 250,000	142.7	138.2	131.9	107.3	89.8	0.1	0.0
250,000 < 500,000	57.4	54.0	54.0	49.5	42.7	0.1	0.0
500,000 < 1,000,000	17.1	15.7	16.3	15.7	13.8	0.0	0.0
1,000,000 < 3,000,000	7.2	6.6	7.0	6.9	6.1	0.0	0.0
at least 3,000,000	1.7	1.5	1.6	1.6	1.5	0.0	0.0
Non-taxable Returns	667.0	554.5	208.8	104.7	144.0	7.8	3.0
at most 3,750	207.4	146.6	77.9	52.9	38.5	6.3	3.0
3,750+ < 7,500	175.1	155.9	53.9	26.0	36.4	0.6	0.0
7,500+ < 10,000	104.1	91.3	29.1	12.1	25.1	0.3	0.0
10,000 < 20,000	163.9	144.7	41.2	11.1	41.6	0.4	0.0
20,000 < 35,000	4.6	4.4	1.4	0.5	0.6	0.0	0.0
35,000 < 50,000	4.7	4.6	1.6	0.4	0.5	0.0	0.0
50,000 < 75,000	3.6	3.6	1.6	0.5	0.5	0.0	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	1.2	0.7	0.5	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 2003: New Jersey Income Tax Returns for 2001

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	160,039,616	121,286,439	3,430,868	2,776,194	32,892,797	403,292	56,610
Taxable Returns	157,747,932	120,002,237	3,041,558	2,621,402	32,180,842	98,107	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	2,277,626	1,371,107	188,308	86,736	659,194	27,719	0
30,000 < 35,000	1,499,532	1,016,159	90,365	45,728	356,971	9,690	0
35,000 < 40,000	1,779,404	1,289,593	85,927	44,574	366,700	7,390	0
40,000 < 50,000	4,529,186	3,504,687	166,938	91,433	778,107	11,979	0
50,000 < 60,000	5,806,456	4,769,001	151,316	86,960	807,260	8,081	0
60,000 < 70,000	7,002,942	5,949,285	146,655	86,645	826,059	5,703	0
70,000 < 75,000	3,881,440	3,367,602	68,818	42,364	405,063	2,407	0
75,000 < 80,000	4,055,716	3,541,522	65,656	43,003	407,436	1,901	0
80,000 < 90,000	8,231,834	7,252,903	123,966	80,219	778,285	3,540	0
90,000 < 100,000	8,021,708	7,090,335	114,794	77,233	741,972	2,626	0
100,000 < 150,000	30,298,517	26,507,992	417,344	323,864	3,056,252	6,935	0
150,000 < 250,000	25,522,844	20,891,941	388,863	370,846	3,876,530	5,336	0
250,000 < 500,000	18,839,882	13,454,652	332,090	371,169	4,684,917	2,946	0
500,000 < 1,000,000	11,535,254	7,367,867	244,123	277,205	3,647,252	1,193	0
1,000,000 < 3,000,000	11,522,810	6,586,066	233,337	298,664	4,405,256	514	0
at least 3,000,000	12,942,783	6,041,525	223,058	294,761	6,383,588	149	0
Non-taxable Returns	2,291,684	1,284,202	389,310	154,792	711,954	305,185	56,610
at most 3,750	37,892	11,419	96,988	32,353	39,668	199,147	56,610
3,750+ < 7,500	138,834	47,121	52,305	19,216	55,140	34,949	0
7,500+ < 10,000	168,242	67,087	39,933	15,165	64,213	18,156	0
10,000 < 20,000	1,342,706	650,017	188,790	79,258	475,159	50,517	0
20,000 < 35,000	41,807	20,366	6,016	4,894	12,433	1,901	0
35,000 < 50,000	42,994	36,121	1,498	1,096	4,527	248	0
50,000 < 75,000	75,950	70,488	1,145	702	3,783	169	0
75,000 < 100,000	74,199	69,897	690	625	3,017	30	0
100,000 < 250,000	177,522	165,907	798	534	10,351	68	0
at least 250,000	191,538	145,779	1,147	949	43,664	0	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	1,444.1	1,248.5	1,171.4	710.6	764.2	57.7	12.7
Taxable Returns	1,255.3	1,161.5	1,035.2	639.5	666.8	11.1	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	91.0	66.8	61.0	30.6	49.9	3.3	0.0
30,000 < 35,000	46.1	37.2	31.8	15.5	23.6	1.1	0.0
35,000 < 40,000	47.4	40.2	33.2	16.0	23.3	0.9	0.0
40,000 < 50,000	100.5	89.4	72.3	34.1	47.7	1.4	0.0
50,000 < 60,000	105.5	97.8	79.1	38.1	48.8	0.9	0.0
60,000 < 70,000	107.7	102.1	84.3	42.0	49.6	0.7	0.0
70,000 < 75,000	53.5	51.3	43.2	22.0	24.6	0.3	0.0
75,000 < 80,000	52.3	50.4	43.0	22.8	24.3	0.2	0.0
80,000 < 90,000	97.0	93.7	82.1	45.5	45.8	0.4	0.0
90,000 < 100,000	84.6	82.1	73.3	43.1	41.3	0.3	0.0
100,000 < 150,000	250.5	243.3	225.9	152.0	134.7	0.7	0.0
150,000 < 250,000	136.6	131.1	127.4	104.1	88.3	0.5	0.0
250,000 < 500,000	56.3	52.3	53.3	49.0	42.9	0.3	0.0
500,000 < 1,000,000	17.1	15.5	16.4	15.9	14.1	0.1	0.0
1,000,000 < 3,000,000	7.3	6.6	7.1	7.0	6.3	0.0	0.0
at least 3,000,000	1.7	1.6	1.7	1.7	1.6	0.0	0.0
Non-taxable Returns	188.8	87.0	136.2	71.1	97.4	46.6	12.7
at most 3,750	50.0	7.9	41.1	20.8	17.7	32.4	12.7
3,750+ < 7,500	24.4	10.3	18.0	9.8	13.9	4.9	0.0
7,500+ < 10,000	19.2	9.7	13.3	7.1	11.3	2.5	0.0
10,000 < 20,000	89.0	53.9	59.7	31.3	52.5	6.5	0.0
20,000 < 35,000	1.6	0.9	1.1	0.8	0.9	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	1.2	1.2	0.7	0.2	0.3	0.0	0.0
75,000 < 100,000	0.9	0.8	0.6	0.3	0.2	0.0	0.0
100,000 < 250,000	1.3	1.2	0.9	0.5	0.4	0.0	0.0
at least 250,000	0.2	0.2	0.1	0.1	0.1	0.0	0.0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	45,916,435	36,347,623	1,796,902	1,218,786	7,102,602	707,246	157,767
Taxable Returns	43,400,729	34,436,594	1,387,510	1,015,463	6,734,374	173,211	0
< 10,000	0	0	0	0	0	0	0
10,000 < 20,000	3,572,491	2,738,967	254,691	132,248	518,469	71,884	0
20,000 < 30,000	4,825,684	4,004,003	203,659	115,747	537,810	35,536	0
30,000 < 35,000	2,841,830	2,462,108	84,899	49,151	256,245	10,574	0
35,000 < 40,000	2,961,077	2,610,992	76,116	45,616	236,314	7,961	0
40,000 < 50,000	5,415,422	4,776,799	133,419	81,778	435,128	11,701	0
50,000 < 60,000	4,173,780	3,657,784	98,308	66,564	358,537	7,414	0
60,000 < 70,000	3,266,674	2,845,221	75,738	54,024	296,429	4,737	0
70,000 < 75,000	1,399,867	1,219,408	31,985	22,931	127,513	1,970	0
75,000 < 80,000	1,237,990	1,065,727	28,721	22,563	122,656	1,677	0
80,000 < 90,000	1,995,249	1,693,546	49,462	37,275	217,779	2,812	0
90,000 < 100,000	1,445,692	1,199,990	38,327	32,584	177,315	2,525	0
100,000 < 150,000	3,532,778	2,717,250	102,609	99,374	620,011	6,468	0
150,000 < 250,000	2,234,526	1,463,886	70,592	75,643	628,580	4,175	0
250,000 < 500,000	1,624,174	863,363	55,944	68,652	638,904	2,690	0
500,000 < 1,000,000	996,308	464,042	29,200	44,341	459,441	716	0
1,000,000 < 3,000,000	975,705	366,600	28,052	38,254	543,093	293	0
at least 3,000,000	901,483	286,908	25,789	28,718	560,148	80	0
Non-taxable Returns	2,515,706	1,911,030	409,393	203,323	368,228	534,035	157,767
at most 3,750	355,875	253,342	194,475	95,345	84,559	429,613	157,767
3,750+ < 7,500	876,726	646,249	105,577	55,837	132,302	63,238	0
7,500+ < 10,000	711,880	522,222	70,024	37,207	114,395	31,968	0
10,000 < 20,000	48,537	18,816	12,521	9,169	15,090	7,058	0
20,000 < 35,000	87,513	76,837	3,194	2,395	6,203	1,116	0
35,000 < 50,000	114,238	106,416	1,633	1,352	5,358	521	0
50,000 < 75,000	103,023	96,412	1,230	1,511	4,218	348	0
75,000 < 100,000	43,110	40,615	326	202	2,067	100	0
100,000 < 250,000	48,550	46,250	325	201	1,828	54	0
at least 250,000	126,253	103,870	20,088	105	2,207	18	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	8,195,771	7,516,128	7,733,246	8,117,718	7,008,523	1,387,428	104,709	282,405	2,142,981
Taxable Returns	7,688,801	7,390,425	7,254,365	8,061,187	6,989,816	1,292,950	90,698	263,887	2,081,017
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	147,920	57,587	245,860	16,518	9,278	19,140	3,135	10,415	28,927
20,000 < 30,000	400,061	93,234	657,763	40,768	28,414	48,637	7,215	26,953	50,086
30,000 < 35,000	181,920	49,518	343,144	21,973	18,151	25,526	3,306	15,285	26,438
35,000 < 40,000	174,391	49,219	337,486	22,405	20,287	25,540	3,234	15,947	25,249
40,000 < 50,000	347,701	106,634	645,824	55,287	48,308	52,074	6,030	32,883	54,771
50,000 < 60,000	350,339	110,174	573,959	59,647	57,599	50,381	5,411	28,909	52,878
60,000 < 70,000	338,239	112,302	515,255	63,907	63,204	49,891	4,853	25,143	51,791
70,000 < 75,000	164,281	54,380	232,498	33,606	31,685	24,084	1,944	10,246	25,971
75,000 < 80,000	158,606	58,842	226,880	35,326	33,324	22,639	1,929	9,023	26,232
80,000 < 90,000	297,370	115,908	403,289	69,337	69,197	45,396	3,489	15,862	47,809
90,000 < 100,000	278,840	113,098	342,602	72,681	71,804	44,291	2,966	11,373	44,311
100,000 < 150,000	1,123,994	521,856	1,141,567	373,636	340,505	155,561	10,357	31,180	183,165
150,000 < 250,000	1,359,674	750,168	809,972	785,245	541,859	190,014	8,206	17,964	243,481
250,000 < 500,000	1,316,657	924,066	453,035	1,450,049	854,775	202,303	7,819	9,710	312,571
500,000 < 1,000,000	596,413	819,788	164,490	1,359,845	947,020	124,144	4,424	2,516	245,085
1,000,000 < 3,000,000	283,466	1,136,532	89,352	1,657,058	1,539,061	109,589	12,986	240	295,591
at least 3,000,000	168,931	2,317,118	71,390	1,943,899	2,315,345	103,736	3,392	239	366,663
Non-taxable Returns	506,970	125,703	478,881	56,531	18,707	94,478	14,011	18,518	61,964
at most 3,750	17,530	33,925	23,772	1,989	618	34,240	4,444	3,738	13,054
3,750+ < 7,500	81,771	27,520	75,951	3,736	1,918	14,504	2,355	2,836	12,538
7,500+ < 10,000	99,992	20,050	82,257	4,002	1,997	10,313	2,058	2,743	10,166
10,000 < 20,000	293,120	32,681	276,364	11,677	7,278	26,481	4,569	8,879	18,818
20,000 < 35,000	3,710	2,889	9,162	699	350	1,251	36	137	1,460
35,000 < 50,000	1,928	1,918	3,951	365	355	502	85	13	1,148
50,000 < 75,000	1,171	1,997	3,275	304	584	407	90	61	905
75,000 < 100,000	956	1,015	2,049	234	466	329	25	0	369
100,000 < 250,000	4,259	1,536	1,425	2,705	1,515	622	65	110	1,210
at least 250,000	2,534	2,173	674	30,821	3,627	5,831	285	0	2,295

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	349.7	479.6	491.0	101.6	76.4	110.9	20.3	18.2	162.0
Taxable Returns	273.4	392.8	403.4	93.8	73.6	89.6	14.7	15.2	140.9
< 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10,000 < 20,000	16.6	22.7	30.9	3.0	1.3	3.9	1.1	1.2	6.7
20,000 < 30,000	31.7	31.6	56.0	5.1	3.1	8.5	2.5	2.9	10.7
30,000 < 35,000	13.6	15.7	25.3	2.4	1.7	3.9	1.1	1.5	5.4
35,000 < 40,000	12.6	15.7	23.5	2.3	1.7	3.8	1.0	1.5	5.3
40,000 < 50,000	24.3	30.9	41.8	4.8	3.7	7.3	1.8	2.5	10.8
50,000 < 60,000	22.3	28.4	34.7	4.6	3.9	6.6	1.4	1.7	9.8
60,000 < 70,000	20.2	26.6	29.8	4.5	3.9	6.0	1.1	1.2	9.3
70,000 < 75,000	9.4	12.8	13.4	2.1	1.9	2.8	0.5	0.4	4.6
75,000 < 80,000	8.8	12.4	12.9	2.1	1.9	2.6	0.4	0.4	4.4
80,000 < 90,000	15.7	23.2	22.3	3.9	3.6	4.9	0.7	0.5	8.1
90,000 < 100,000	13.4	20.4	18.7	3.7	3.4	4.2	0.6	0.3	7.3
100,000 < 150,000	40.9	68.5	52.4	14.2	12.8	13.4	1.4	0.7	23.4
150,000 < 250,000	26.0	47.7	26.8	15.7	12.8	10.9	0.6	0.3	17.3
250,000 < 500,000	12.9	23.6	10.2	14.1	10.0	6.8	0.2	0.1	10.5
500,000 < 1,000,000	3.5	7.9	2.9	6.7	4.6	2.5	0.1	0.0	4.3
1,000,000 < 3,000,000	1.2	3.7	1.3	3.5	2.5	1.2	0.0	0.0	2.2
at least 3,000,000	0.3	1.0	0.4	1.0	0.7	0.3	0.0	0.0	0.7
Non-taxable Returns	76.3	86.8	87.6	7.8	2.8	21.3	5.6	3.0	21.1
at most 3,750	11.7	40.8	14.9	2.4	0.5	9.8	2.0	0.8	7.3
3,750+ < 7,500	18.5	19.8	21.4	1.7	0.6	3.5	1.0	0.5	4.9
7,500+ < 10,000	15.4	10.7	16.0	1.2	0.5	2.4	0.8	0.5	3.2
10,000 < 20,000	29.9	14.1	33.8	2.2	1.2	5.4	1.8	1.3	5.1
20,000 < 35,000	0.3	0.6	0.7	0.1	0.0	0.1	0.0	0.0	0.2
35,000 < 50,000	0.1	0.3	0.3	0.0	0.0	0.0	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	0.0
100,000 < 250,000	0.1	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.1
at least 250,000	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	719,309	2,095,442	4,037,998	1,161,810	955,841	509,059	27,840	24,420	713,716
Taxable Returns	677,012	2,018,069	3,649,681	1,154,337	953,141	442,772	19,752	18,647	682,380
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	9,921	24,881	185,302	3,117	977	10,677	1,217	3,668	10,540
20,000 < 30,000	35,835	54,102	475,986	9,467	4,171	24,213	2,359	3,277	21,533
30,000 < 35,000	17,301	27,950	229,234	4,863	2,563	11,726	942	1,595	12,219
35,000 < 40,000	17,750	27,425	210,218	5,028	3,070	10,684	839	1,035	10,897
40,000 < 50,000	31,567	55,752	371,251	12,663	5,790	20,291	1,487	1,806	23,330
50,000 < 60,000	30,214	52,924	299,381	11,323	7,064	17,782	1,587	1,667	20,383
60,000 < 70,000	30,000	49,739	245,087	12,601	6,572	15,733	966	760	19,487
70,000 < 75,000	13,107	22,003	104,887	6,630	2,714	7,754	451	359	9,438
75,000 < 80,000	14,079	23,951	96,644	7,558	3,690	6,807	367	533	9,395
80,000 < 90,000	24,120	46,930	164,292	13,711	7,028	12,383	918	856	16,771
90,000 < 100,000	24,234	42,100	127,838	12,485	6,974	13,329	594	533	14,133
100,000 < 150,000	95,710	180,760	411,265	67,116	35,240	44,065	2,168	1,341	57,845
150,000 < 250,000	107,389	245,149	324,416	106,991	49,941	55,482	2,005	829	74,399
250,000 < 500,000	92,013	288,875	228,533	174,872	94,381	62,476	1,296	354	96,205
500,000 < 1,000,000	45,331	229,604	96,713	165,391	125,753	40,887	1,752	24	77,392
1,000,000 < 3,000,000	35,993	296,828	60,192	215,392	201,100	36,280	756	10	87,241
at least 3,000,000	52,448	349,096	18,442	325,128	396,113	52,202	49	0	121,172
Non-taxable Returns	42,297	77,373	388,317	7,473	2,700	66,286	8,088	5,773	31,336
at most 3,750	3,270	22,861	18,772	927	145	31,079	3,688	2,761	9,460
3,750+ < 7,500	8,730	13,567	61,732	871	304	10,493	1,297	1,475	5,113
7,500+ < 10,000	6,535	10,193	66,494	1,102	368	6,559	1,062	1,033	4,312
10,000 < 20,000	22,602	23,998	225,570	3,754	1,610	16,096	1,960	487	8,840
20,000 < 35,000	722	2,212	7,798	376	73	919	10	18	1,050
35,000 < 50,000	188	1,662	3,230	75	58	291	7	0	768
50,000 < 75,000	124	1,531	2,289	70	0	214	64	0	609
75,000 < 100,000	104	584	1,566	11	84	93	0	0	279
100,000 < 250,000	19	358	349	58	59	241	0	0	811
at least 250,000	4	408	518	227	0	300	0	0	94

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	7,476,462	5,420,686	3,695,248	6,955,909	6,052,682	878,370	76,869	257,985	1,429,265
Taxable Returns	7,011,789	5,372,356	3,604,684	6,906,851	6,036,675	850,178	70,947	245,240	1,398,637
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	137,998	32,705	60,558	13,402	8,301	8,463	1,918	6,746	18,388
20,000 < 30,000	364,226	39,132	181,777	31,301	24,243	24,425	4,856	23,676	28,552
30,000 < 35,000	164,618	21,568	113,910	17,110	15,588	13,800	2,364	13,690	14,218
35,000 < 40,000	156,641	21,794	127,269	17,377	17,217	14,856	2,395	14,912	14,352
40,000 < 50,000	316,134	50,883	274,573	42,624	42,518	31,783	4,543	31,077	31,441
50,000 < 60,000	320,125	57,250	274,578	48,324	50,535	32,599	3,824	27,242	32,495
60,000 < 70,000	308,239	62,563	270,168	51,306	56,632	34,159	3,887	24,383	32,303
70,000 < 75,000	151,175	32,377	127,610	26,976	28,971	16,330	1,493	9,887	16,532
75,000 < 80,000	144,526	34,892	130,236	27,768	29,634	15,833	1,562	8,490	16,837
80,000 < 90,000	273,250	68,978	238,997	55,625	62,169	33,013	2,571	15,006	31,037
90,000 < 100,000	254,606	70,998	214,764	60,196	64,830	30,962	2,373	10,841	30,178
100,000 < 150,000	1,028,284	341,096	730,302	306,520	305,265	111,496	8,190	29,839	125,321
150,000 < 250,000	1,252,285	505,019	485,556	678,254	491,918	134,532	6,202	17,135	169,082
250,000 < 500,000	1,224,643	635,191	224,502	1,275,177	760,394	139,826	6,523	9,356	216,366
500,000 < 1,000,000	551,082	590,184	67,777	1,194,454	821,267	83,257	2,672	2,491	167,694
1,000,000 < 3,000,000	247,473	839,704	29,160	1,441,666	1,337,961	73,309	12,231	230	208,349
at least 3,000,000	116,484	1,968,022	52,947	1,618,770	1,919,232	51,533	3,343	239	245,491
Non-taxable Returns	464,673	48,330	90,564	49,058	16,007	28,192	5,923	12,745	30,628
at most 3,750	14,259	11,064	5,001	1,062	473	3,161	756	977	3,594
3,750+ < 7,500	73,041	13,953	14,219	2,865	1,614	4,011	1,058	1,361	7,425
7,500+ < 10,000	93,457	9,857	15,764	2,900	1,629	3,754	996	1,711	5,855
10,000 < 20,000	270,518	8,683	50,795	7,923	5,668	10,385	2,609	8,392	9,978
20,000 < 35,000	2,988	678	1,364	322	277	332	26	119	410
35,000 < 50,000	1,739	257	721	290	298	211	77	13	379
50,000 < 75,000	1,047	466	986	234	583	192	25	61	295
75,000 < 100,000	853	431	483	223	382	236	25	0	91
100,000 < 250,000	4,240	1,178	1,075	2,647	1,455	380	65	110	399
at least 250,000	2,530	1,764	156	30,593	3,627	5,531	285	0	2,201

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	6,359,154	5,898,866	5,218,237	7,073,803	5,854,825	1,056,354	57,599	5,246	1,368,712
Taxable Returns	6,142,531	5,848,381	4,911,888	7,028,818	5,843,300	1,002,213	50,864	5,135	1,347,713
< 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	220,766	34,485	326,298	18,720	13,541	26,763	2,691	160	15,770
30,000 < 35,000	107,357	20,434	183,026	11,247	10,094	15,010	1,258	23	8,522
35,000 < 40,000	108,952	20,565	185,688	12,498	11,888	16,449	1,345	66	9,249
40,000 < 50,000	232,787	49,037	375,508	32,805	30,768	33,721	2,762	204	20,516
50,000 < 60,000	251,019	54,711	359,658	40,060	40,048	35,438	2,903	258	23,166
60,000 < 70,000	257,454	60,637	354,607	43,939	44,725	36,033	2,671	163	25,830
70,000 < 75,000	128,004	31,318	165,100	23,751	23,218	18,525	1,282	158	13,708
75,000 < 80,000	126,017	33,949	164,807	25,821	24,638	17,019	1,306	171	13,708
80,000 < 90,000	237,308	71,072	300,963	51,508	52,288	35,961	2,537	222	26,426
90,000 < 100,000	229,048	71,546	265,638	56,135	56,804	35,041	1,883	210	25,667
100,000 < 150,000	940,421	361,291	918,988	301,503	279,313	127,069	6,692	1,077	119,897
150,000 < 250,000	1,187,577	565,602	668,004	668,381	457,419	155,402	5,718	875	167,553
250,000 < 500,000	1,182,255	732,270	371,604	1,281,323	723,309	172,849	5,043	1,230	215,035
500,000 < 1,000,000	533,363	666,656	139,338	1,205,222	815,388	106,954	3,606	40	176,685
1,000,000 < 3,000,000	258,432	954,008	74,281	1,485,611	1,313,819	89,934	8,910	240	220,021
at least 3,000,000	141,771	2,120,801	58,381	1,770,293	1,946,039	80,044	259	38	265,962
Non-taxable Returns	216,622	50,486	306,350	44,985	11,526	54,141	6,735	111	20,999
at most 3,750	3,029	8,686	8,026	367	123	14,660	1,740	11	3,027
3,750+ < 7,500	12,933	5,590	26,983	684	373	5,866	770	8	1,932
7,500+ < 10,000	20,503	4,344	31,050	965	474	4,231	755	3	1,887
10,000 < 20,000	168,387	25,945	228,641	9,197	5,757	21,794	2,957	86	12,396
20,000 < 35,000	2,889	1,592	5,715	495	281	912	29	0	519
35,000 < 50,000	1,360	486	1,727	288	96	292	31	3	243
50,000 < 75,000	818	677	1,474	55	322	224	78	0	135
75,000 < 100,000	658	302	1,383	214	208	133	25	0	93
100,000 < 250,000	3,512	1,135	951	2,405	1,226	501	65	0	556
at least 250,000	2,534	1,727	399	30,315	2,666	5,529	285	0	210

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	1,198,687	1,318,036	2,004,094	750,807	794,392	252,881	33,319	122,277	628,110
Taxable Returns	1,101,972	1,250,941	1,889,249	742,492	789,690	220,542	28,389	114,324	596,775
< 10,000	0	0	0	0	0	0	0	0	0
10,000 < 20,000	138,365	56,520	239,380	15,967	8,766	18,377	3,014	10,017	28,062
20,000 < 30,000	119,642	51,965	274,842	17,832	11,853	16,658	3,045	12,960	29,014
30,000 < 35,000	53,547	25,100	131,433	8,741	5,853	8,154	1,397	6,863	15,157
35,000 < 40,000	46,010	24,715	122,181	8,568	6,490	6,830	1,236	6,958	13,326
40,000 < 50,000	83,682	48,607	213,396	18,581	13,127	13,937	2,263	13,506	28,030
50,000 < 60,000	69,741	46,067	165,193	15,972	12,525	11,320	1,603	11,423	24,694
60,000 < 70,000	57,470	43,621	121,596	16,142	14,264	10,547	1,334	10,295	21,161
70,000 < 75,000	25,214	18,691	50,444	8,405	6,137	4,057	417	4,198	9,950
75,000 < 80,000	21,734	20,646	47,844	7,408	6,635	4,247	464	3,615	10,062
80,000 < 90,000	43,158	37,400	77,854	14,816	11,831	7,094	576	7,198	17,852
90,000 < 100,000	35,874	33,415	56,664	12,729	10,679	7,307	749	4,378	15,522
100,000 < 150,000	127,977	131,646	167,486	57,603	44,790	22,622	2,548	12,316	53,022
150,000 < 250,000	117,492	156,533	110,717	86,089	59,411	26,800	2,032	6,371	63,135
250,000 < 500,000	93,097	160,611	65,799	118,069	95,321	21,127	2,268	2,778	79,834
500,000 < 1,000,000	43,391	119,842	18,070	107,478	100,977	12,245	818	1,447	55,175
1,000,000 < 3,000,000	17,778	142,377	13,977	128,756	162,498	16,541	1,493	0	59,675
at least 3,000,000	7,800	133,186	12,374	99,339	218,532	12,679	3,134	0	73,105
Non-taxable Returns	96,715	67,095	114,845	8,315	4,702	32,338	4,930	7,953	31,335
at most 3,750	12,054	24,242	13,383	1,532	461	17,695	2,437	3,268	9,487
3,750+ < 7,500	44,478	20,793	42,117	2,845	1,379	7,377	1,339	2,216	9,759
7,500+ < 10,000	36,746	14,761	43,870	2,527	1,371	5,125	1,054	1,902	7,040
10,000 < 20,000	1,504	2,474	7,571	295	98	991	37	395	1,724
20,000 < 35,000	593	1,141	3,044	173	33	276	6	61	876
35,000 < 50,000	504	1,425	2,113	76	180	150	50	0	861
50,000 < 75,000	216	1,181	1,568	248	191	159	7	1	648
75,000 < 100,000	273	611	554	20	187	182	0	0	240
100,000 < 250,000	347	59	350	125	255	83	0	110	499
at least 250,000	0	409	275	472	548	302	0	0	200

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 2.1 Number of Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	4,949,206	2,888,180	58,649	1,487,730	510,234	4,413
Aged	703,532	440,500	4,692	236,898	19,892	1,550
Blind or Disabled	77,537	50,985	688	21,989	3,643	232
Dependent Children	3,332,376	2,291,672	32,526	68,799	933,057	6,323
Other Dependents	244,194	101,580	2,976	17,256	122,198	185
Dependent College Student	173,800	136,690	1,635	2,254	32,544	677
Total	9,480,645	5,909,607	101,166	1,834,926	1,621,568	13,379

Percent of Total Exemptions by Filing Status

Exemptions	All Filers	Married, Filing: Jointly	Separately	Single	Head of Household	Surviving Spouse
Regular	52.2%	30.5%	0.6%	15.7%	5.4%	0.0%
Aged	7.4%	4.6%	0.0%	2.5%	0.2%	0.0%
Blind or Disabled	0.8%	0.5%	0.0%	0.2%	0.0%	0.0%
Dependent Children	35.1%	24.2%	0.3%	0.7%	9.8%	0.1%
Other Dependents	2.6%	1.1%	0.0%	0.2%	1.3%	0.0%
Dependent College Student	1.8%	1.4%	0.0%	0.0%	0.3%	0.0%
Total	100.0%	62.3%	1.1%	19.4%	17.1%	0.1%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

**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	689.4	2,810,801	1.2%	1,458,693	10.9%	51.9%
10,000 - 20,000	463.2	6,876,311	3.0%	1,438,891	10.8%	20.9%
20,000 - 35,000	575.7	15,678,022	6.9%	2,015,198	15.1%	12.9%
35,000 - 50,000	443.0	18,631,611	8.2%	1,630,932	12.2%	8.8%
50,000 - 75,000	482.3	29,716,212	13.1%	2,084,045	15.6%	7.0%
75,000 - 100,000	313.3	27,082,329	12.0%	1,515,621	11.3%	5.6%
100,000 - 250,000	445.9	63,930,062	28.2%	2,421,225	18.1%	3.8%
at least 250,000	92.4	61,596,751	27.2%	795,296	6.0%	1.3%
Total	3,505.1	226,322,098	100.0%	13,359,901	100.0%	5.9%

Married, Filing Jointly

Gross Income Level	Returns (000s)	Total Gross Income (GI)		Total Exemptions and Deductions		
		Amount (\$000s)	% of total GI	Amount (\$000s)	% of total E&D	as % of GI
Under \$10,000	93.6	344,968	0.2%	435,816	3.3%	126.3%
10,000 - 20,000	89.0	1,342,706	0.6%	502,794	3.8%	37.4%
20,000 - 35,000	138.8	3,818,965	1.7%	874,353	6.5%	22.9%
35,000 - 50,000	149.0	6,351,584	2.8%	897,399	6.7%	14.1%
50,000 - 75,000	268.1	16,766,787	7.4%	1,518,795	11.4%	9.1%
75,000 - 100,000	234.7	20,383,456	9.0%	1,284,890	9.6%	6.3%
100,000 - 250,000	388.3	55,998,882	24.7%	2,188,486	16.4%	3.9%
at least 250,000	82.6	55,032,267	24.3%	568,179	4.3%	1.0%
Total	1,444.1	160,039,616	70.7%	8,270,712	61.9%	5.2%

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	7.4	32,975	0.0%	13,012	0.1%	39.5%
10,000 - 20,000	7.9	119,519	0.1%	18,896	0.1%	15.8%
20,000 - 35,000	13.4	370,474	0.2%	34,624	0.3%	9.3%
35,000 - 50,000	11.3	476,470	0.2%	30,865	0.2%	6.5%
50,000 - 75,000	10.0	609,364	0.3%	29,200	0.2%	4.8%
75,000 - 100,000	4.3	365,218	0.2%	13,548	0.1%	3.7%
100,000 - 250,000	3.4	482,829	0.2%	15,968	0.1%	3.3%
at least 250,000	0.9	912,939	0.4%	8,579	0.1%	0.9%
Total	58.6	3,369,787	1.5%	164,693	1.2%	4.9%

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	501	1,944,482	0.9%	726,498	5.4%	37.4%
10,000 - 20,000	246	3,621,029	1.6%	504,599	3.8%	13.9%
20,000 - 35,000	285	7,755,027	3.4%	562,678	4.2%	7.3%
35,000 - 50,000	203	8,490,737	3.8%	386,141	2.9%	4.5%
50,000 - 75,000	148	8,943,343	4.0%	305,019	2.3%	3.4%
75,000 - 100,000	55	4,722,040	2.1%	130,592	1.0%	2.8%
100,000 - 250,000	42	5,815,853	2.6%	143,531	1.1%	2.5%
at least 250,000	7	4,623,924	2.0%	194,600	1.5%	4.2%
Total	1,488	45,916,435	20.3%	2,953,658	22.1%	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	85.4	484,190	0.2%	276,306	2.1%	57.1%
10,000 - 20,000	119.7	1,784,623	0.8%	410,347	3.1%	23.0%
20,000 - 35,000	138.3	3,716,875	1.6%	540,282	4.0%	14.5%
35,000 - 50,000	79.0	3,293,609	1.5%	314,141	2.4%	9.5%
50,000 - 75,000	55.8	3,367,323	1.5%	228,391	1.7%	6.8%
75,000 - 100,000	18.7	1,591,824	0.7%	85,311	0.6%	5.4%
100,000 - 250,000	11.8	1,595,714	0.7%	71,832	0.5%	4.5%
at least 250,000	1.7	991,256	0.4%	23,505	0.2%	2.4%
Total	510.2	16,825,414	7.4%	1,950,115	14.6%	11.6%

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	4,186	0.0%	7,061	0.1%	168.7%
10,000 - 20,000	0.6	8,434	0.0%	2,254	0.0%	26.7%
20,000 - 35,000	0.6	16,682	0.0%	3,261	0.0%	19.6%
35,000 - 50,000	0.5	19,212	0.0%	2,386	0.0%	12.4%
50,000 - 75,000	0.5	29,394	0.0%	2,640	0.0%	9.0%
75,000 - 100,000	0.2	19,790	0.0%	1,279	0.0%	6.5%
100,000 - 250,000	0.3	36,784	0.0%	1,408	0.0%	3.8%
at least 250,000	0.1	36,365	0.0%	434	0.0%	1.2%
Total	4.4	170,846	0.1%	20,724	0.2%	12.1%

Statistics of Income 2003 New Jersey Income Tax Returns for 2001

Table 2.11a Exemptions and Deductions by Gross Income Level: All Returns (Amounts, \$000s)

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	4,949,206	703,532	77,537	3,332,376	244,194	173,800	3,324,540	347,479	207,237	1,350,589
Taxable Returns	3,839,866	358,133	39,317	2,767,934	202,529	163,125	3,017,194	311,087	34,819	195,117
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	250,254	43,077	3,156	17,705	3,371	316	171,216	2,183	56	32,227
20,000 < 30,000	484,518	83,738	8,764	317,637	34,010	9,473	410,581	6,106	133	54,175
30,000 < 35,000	222,500	31,521	3,762	136,077	16,017	5,195	194,200	4,025	100	13,060
35,000 < 40,000	209,867	26,019	3,346	126,057	14,912	5,400	183,081	4,675	114	10,033
40,000 < 50,000	376,087	40,025	5,612	237,548	25,140	11,270	324,656	10,626	176	12,327
50,000 < 60,000	321,598	27,460	3,974	225,408	18,870	11,017	271,421	12,558	158	9,073
60,000 < 70,000	288,637	20,015	2,913	218,334	15,602	11,722	227,350	13,447	189	7,312
70,000 < 75,000	135,112	7,922	1,133	106,899	6,822	6,184	100,260	7,408	55	2,828
75,000 < 80,000	127,644	7,096	943	102,584	6,176	6,185	92,608	7,026	152	2,390
80,000 < 90,000	227,460	11,409	1,401	187,845	11,076	12,573	161,368	13,476	197	4,769
90,000 < 100,000	190,445	8,761	1,006	163,806	8,919	11,510	130,659	12,650	169	3,061
100,000 < 150,000	541,702	23,326	2,036	482,139	24,777	39,264	368,227	47,013	529	7,680
150,000 < 250,000	289,486	14,721	854	270,405	12,674	22,498	214,003	56,207	608	3,749
250,000 < 500,000	119,257	8,152	310	118,427	3,309	7,627	110,995	54,929	762	2,167
500,000 < 1,000,000	36,133	3,059	68	37,046	599	1,956	36,185	31,764	1,288	210
1,000,000 < 3,000,000	15,482	1,427	37	16,256	200	765	16,099	20,103	132	101
at least 3,000,000	3,684	405	2	3,764	59	170	4,283	6,892	30,000	29,953
Non-taxable Returns	1,109,340	345,399	38,220	564,443	41,666	10,675	307,346	36,392	172,418	1,155,473
at most 3,750	388,690	166,655	19,278	55,536	4,706	968	44,332	677	24,492	593,842
3,750+ < 7,500	243,253	57,112	6,189	83,703	5,402	1,172	41,743	478	2,829	153,445
7,500+ < 10,000	151,047	36,653	3,654	76,355	4,979	1,223	32,977	401	4,192	59,854
10,000 < 20,000	301,952	82,313	8,592	332,126	24,407	6,647	119,594	1,804	70,124	182,861
20,000 < 35,000	7,413	1,799	305	3,537	506	137	32,124	996	24	33,421
35,000 < 50,000	6,008	443	117	3,777	644	141	14,608	540	44	13,537
50,000 < 75,000	5,067	254	57	3,872	480	144	11,235	449	19	9,508
75,000 < 100,000	2,457	90	15	2,136	242	91	4,980	363	104	4,360
100,000 < 250,000	3,046	70	12	2,942	284	135	3,426	612	229	2,447
at least 250,000	407	10	1	461	20	17	2,327	30,072	70,360	102,199

Statistics of Income 2003 New Jersey Income Tax Returns for 2001

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

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	3,505.1	520.8	74.6	1,259.2	127.3	144.4	860.2	24.3	2.8	367.4
Taxable Returns	2,584.5	267.3	38.4	1,022.0	104.8	135.5	789.7	22.1	1.2	21.7
< 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	250.3	43.1	3.2	8.8	1.8	0.2	68.5	0.5	0.1	7.9
20,000 < 30,000	393.5	60.3	8.5	129.1	17.8	8.0	130.4	1.2	0.1	8.8
30,000 < 35,000	176.4	22.6	3.7	54.7	8.4	4.4	58.4	0.7	0.1	1.6
35,000 < 40,000	162.4	18.5	3.3	50.4	7.8	4.6	53.8	0.8	0.1	0.9
40,000 < 50,000	275.5	28.6	5.5	92.5	13.1	9.6	93.6	1.7	0.1	0.9
50,000 < 60,000	216.1	19.6	3.9	84.7	9.9	9.4	74.6	1.8	0.1	0.5
60,000 < 70,000	180.9	14.2	2.9	80.4	8.1	9.9	60.6	1.8	0.1	0.3
70,000 < 75,000	81.6	5.6	1.1	39.1	3.6	5.3	26.2	0.8	0.0	0.1
75,000 < 80,000	75.3	5.1	0.9	37.3	3.2	5.3	24.0	0.8	0.0	0.1
80,000 < 90,000	130.5	8.1	1.4	67.8	5.7	10.6	40.2	1.4	0.1	0.1
90,000 < 100,000	105.9	6.2	1.0	58.3	4.6	9.5	31.6	1.2	0.1	0.1
100,000 < 150,000	291.3	16.5	2.0	170.1	12.4	32.0	77.2	3.7	0.2	0.2
150,000 < 250,000	152.9	10.2	0.8	93.2	6.1	18.2	32.7	2.8	0.1	0.1
250,000 < 500,000	62.9	5.5	0.3	38.4	1.7	6.2	12.6	1.7	0.0	0.0
500,000 < 1,000,000	19.1	2.0	0.1	11.4	0.3	1.5	3.5	0.7	0.0	0.0
1,000,000 < 3,000,000	8.2	0.9	0.0	4.8	0.1	0.6	1.4	0.3	0.0	0.0
at least 3,000,000	1.9	0.3	0.0	1.1	0.0	0.1	0.3	0.1	0.0	0.0
Non-taxable Returns	920.6	253.5	36.2	237.2	22.6	9.0	70.5	2.2	1.6	345.8
at most 3,750	338.6	131.2	18.2	24.5	2.6	0.8	16.7	0.9	0.8	263.3
3,750+ < 7,500	218.9	43.8	5.9	37.5	3.0	1.0	13.1	0.5	0.4	47.6
7,500+ < 10,000	131.9	27.7	3.5	33.4	2.8	1.0	9.8	0.3	0.3	14.8
10,000 < 20,000	212.9	49.0	8.1	135.6	13.1	5.6	26.3	0.3	0.1	18.1
20,000 < 35,000	5.8	1.2	0.3	1.4	0.3	0.1	2.1	0.1	0.0	1.5
35,000 < 50,000	5.0	0.3	0.1	1.5	0.3	0.1	1.1	0.0	0.0	0.3
50,000 < 75,000	3.8	0.2	0.1	1.5	0.2	0.1	0.8	0.0	0.0	0.2
75,000 < 100,000	1.6	0.1	0.0	0.8	0.1	0.1	0.3	0.0	0.0	0.1
100,000 < 250,000	1.8	0.1	0.0	1.0	0.1	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 2003 New Jersey Income Tax Returns for 2001

Table 2.12a Exemptions & Deductions By Gross Income Level: At Least One Filer 65+ (Amounts, \$000s)

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	778,594	703,532	29,329	38,640	12,174	3,094	1,108,033	34,742	92,945	807,034
Taxable Returns	413,774	358,133	11,500	23,574	7,538	2,569	888,373	32,420	1,149	100,089
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	43,077	43,077	1,387	276	219	7	91,341	858	15	21,674
20,000 < 30,000	92,904	83,738	3,272	5,094	1,728	327	189,760	1,561	42	30,278
30,000 < 35,000	35,896	31,521	1,171	1,980	681	158	74,246	1,165	2	6,554
35,000 < 40,000	30,010	26,019	965	1,644	600	137	62,597	869	13	4,801
40,000 < 50,000	47,261	40,025	1,393	2,690	1,032	282	98,183	1,588	5	6,939
50,000 < 60,000	33,081	27,460	877	2,139	678	242	69,916	1,623	12	5,385
60,000 < 70,000	24,527	20,015	595	1,667	452	167	53,141	1,461	11	4,543
70,000 < 75,000	9,726	7,922	254	726	206	103	21,388	705	1	1,792
75,000 < 80,000	8,804	7,096	186	723	171	104	19,756	686	2	1,661
80,000 < 90,000	14,196	11,409	296	1,133	296	168	32,883	1,238	21	3,585
90,000 < 100,000	11,019	8,761	210	914	239	143	24,923	1,218	12	2,595
100,000 < 150,000	29,330	23,326	501	2,388	690	403	69,595	4,459	180	5,793
150,000 < 250,000	18,202	14,721	244	1,373	341	215	43,668	5,614	162	2,808
250,000 < 500,000	9,879	8,152	106	566	141	87	23,655	4,731	368	1,370
500,000 < 1,000,000	3,685	3,059	27	168	38	17	8,089	2,642	303	210
1,000,000 < 3,000,000	1,684	1,427	15	69	20	8	3,842	1,249	0	101
at least 3,000,000	493	405	1	27	9	1	1,390	753	0	0
Non-taxable Returns	364,820	345,399	17,829	15,066	4,637	525	219,660	2,322	91,795	706,945
at most 3,750	171,862	166,655	9,091	4,292	1,400	94	35,956	286	18,530	399,227
3,750+ < 7,500	59,843	57,112	2,757	2,508	758	76	30,890	281	1,917	83,392
7,500+ < 10,000	38,751	36,653	1,658	1,794	465	53	23,145	247	1,277	32,262
10,000 < 20,000	91,442	82,313	4,029	6,230	1,929	277	82,526	879	70,056	142,829
20,000 < 35,000	1,931	1,799	192	107	54	10	23,202	394	16	24,831
35,000 < 50,000	490	443	63	42	20	4	10,575	83	0	11,070
50,000 < 75,000	288	254	30	30	5	1	7,939	107	0	8,189
75,000 < 100,000	108	90	5	27	0	7	3,273	21	0	3,288
100,000 < 250,000	95	70	4	36	8	3	1,349	24	0	1,197
at least 250,000	10	10	0	2	0	0	806	0	0	660

Statistics of Income 2003 New Jersey Income Tax Returns for 2001

Table 2.13a Exemptions & Deductions By Gross Income Level: All Filers < 65 (Amounts, \$000s)

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	4,170,612	0	48,208	3,293,736	232,020	170,706	2,216,507	312,738	114,292	543,555
Taxable Returns	3,426,092	0	27,817	2,744,360	194,991	160,556	2,128,821	278,668	33,670	95,027
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	207,177	0	1,769	17,429	3,152	309	79,875	1,324	41	10,553
20,000 < 30,000	391,614	0	5,492	312,543	32,282	9,146	220,821	4,544	91	23,897
30,000 < 35,000	186,604	0	2,591	134,097	15,336	5,037	119,954	2,860	99	6,506
35,000 < 40,000	179,857	0	2,381	124,413	14,312	5,263	120,484	3,806	101	5,232
40,000 < 50,000	328,826	0	4,219	234,858	24,108	10,988	226,473	9,038	171	5,389
50,000 < 60,000	288,517	0	3,097	223,269	18,192	10,775	201,505	10,935	146	3,688
60,000 < 70,000	264,110	0	2,318	216,668	15,150	11,555	174,209	11,986	178	2,770
70,000 < 75,000	125,386	0	879	106,173	6,617	6,081	78,872	6,703	55	1,036
75,000 < 80,000	118,840	0	757	101,861	6,005	6,081	72,852	6,340	150	729
80,000 < 90,000	213,264	0	1,105	186,713	10,781	12,405	128,484	12,238	175	1,183
90,000 < 100,000	179,426	0	796	162,893	8,681	11,367	105,737	11,433	157	466
100,000 < 150,000	512,372	0	1,535	479,751	24,087	38,861	298,633	42,554	349	1,887
150,000 < 250,000	271,284	0	610	269,033	12,333	22,283	170,336	50,593	446	941
250,000 < 500,000	109,378	0	204	117,861	3,168	7,540	87,341	50,198	394	797
500,000 < 1,000,000	32,448	0	41	36,878	561	1,939	28,096	29,122	984	0
1,000,000 < 3,000,000	13,798	0	22	16,187	180	757	12,257	18,854	132	0
at least 3,000,000	3,191	0	1	3,737	50	169	2,893	6,139	30,000	29,953
Non-taxable Returns	744,520	0	20,391	549,377	37,029	10,150	87,686	34,070	80,622	448,528
at most 3,750	216,828	0	10,187	51,245	3,306	874	8,376	391	5,962	194,614
3,750+ < 7,500	183,410	0	3,432	81,195	4,644	1,096	10,853	198	912	70,053
7,500+ < 10,000	112,296	0	1,996	74,561	4,514	1,170	9,832	153	2,915	27,592
10,000 < 20,000	210,510	0	4,563	325,896	22,478	6,370	37,068	925	69	40,033
20,000 < 35,000	5,482	0	113	3,431	452	127	8,923	602	8	8,590
35,000 < 50,000	5,518	0	54	3,735	624	137	4,033	457	44	2,467
50,000 < 75,000	4,779	0	27	3,842	476	143	3,296	342	19	1,319
75,000 < 100,000	2,349	0	10	2,109	242	84	1,708	342	104	1,071
100,000 < 250,000	2,951	0	8	2,906	276	132	2,077	588	229	1,250
at least 250,000	397	0	1	459	20	17	1,522	30,072	70,360	101,539

Statistics of Income 2003 New Jersey Income Tax Returns for 2001

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

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	2,984.3	0.0	46.8	1,239.3	120.2	141.8	631.6	20.6	2.1	183.0
Taxable Returns	2,317.3	0.0	27.3	1,010.2	100.4	133.3	605.1	19.3	1.0	8.6
< 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	207.2	0.0	1.8	8.6	1.7	0.2	34.6	0.3	0.0	2.6
20,000 < 30,000	333.2	0.0	5.4	126.5	16.8	7.7	82.0	0.9	0.1	3.6
30,000 < 35,000	153.8	0.0	2.5	53.7	8.1	4.3	42.0	0.5	0.1	0.8
35,000 < 40,000	143.9	0.0	2.3	49.6	7.4	4.5	40.6	0.7	0.1	0.5
40,000 < 50,000	246.9	0.0	4.1	91.1	12.5	9.3	73.7	1.5	0.1	0.5
50,000 < 60,000	196.5	0.0	3.1	83.6	9.5	9.2	61.4	1.6	0.1	0.2
60,000 < 70,000	166.7	0.0	2.3	79.6	7.9	9.8	51.7	1.6	0.1	0.1
70,000 < 75,000	76.0	0.0	0.9	38.7	3.4	5.2	22.8	0.8	0.0	0.0
75,000 < 80,000	70.2	0.0	0.7	37.0	3.1	5.2	20.9	0.7	0.0	0.0
80,000 < 90,000	122.4	0.0	1.1	67.2	5.6	10.4	35.5	1.3	0.1	0.1
90,000 < 100,000	99.7	0.0	0.8	57.9	4.4	9.4	28.1	1.1	0.1	0.0
100,000 < 150,000	274.8	0.0	1.5	168.9	12.0	31.7	68.4	3.4	0.2	0.0
150,000 < 250,000	142.7	0.0	0.6	92.6	5.9	18.0	28.2	2.5	0.1	0.0
250,000 < 500,000	57.4	0.0	0.2	38.1	1.6	6.1	10.6	1.5	0.0	0.0
500,000 < 1,000,000	17.1	0.0	0.0	11.3	0.3	1.5	3.1	0.6	0.0	0.0
1,000,000 < 3,000,000	7.2	0.0	0.0	4.7	0.1	0.6	1.3	0.3	0.0	0.0
at least 3,000,000	1.7	0.0	0.0	1.1	0.0	0.1	0.3	0.1	0.0	0.0
Non-taxable Returns	667.0	0.0	19.5	229.1	19.8	8.5	26.5	1.3	1.1	174.5
at most 3,750	207.4	0.0	9.7	22.1	1.7	0.7	4.0	0.5	0.5	132.1
3,750+ < 7,500	175.1	0.0	3.3	36.1	2.6	0.9	4.5	0.4	0.3	25.2
7,500+ < 10,000	104.1	0.0	1.9	32.4	2.5	1.0	3.8	0.2	0.2	8.2
10,000 < 20,000	163.9	0.0	4.4	132.3	12.0	5.3	11.1	0.1	0.0	8.5
20,000 < 35,000	4.6	0.0	0.1	1.3	0.2	0.1	1.0	0.0	0.0	0.4
35,000 < 50,000	4.7	0.0	0.1	1.4	0.3	0.1	0.8	0.0	0.0	0.1
50,000 < 75,000	3.6	0.0	0.0	1.5	0.2	0.1	0.7	0.0	0.0	0.0
75,000 < 100,000	1.5	0.0	0.0	0.7	0.1	0.1	0.2	0.0	0.0	0.0
100,000 < 250,000	1.7	0.0	0.0	1.0	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 2003 New Jersey Income Tax Returns for 2001

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

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	2,888,180	440,500	50,985	2,291,672	101,580	136,690	2,144,559	123,875	92,671	595,530
Taxable Returns	2,510,644	237,335	31,181	2,153,444	95,582	133,019	1,981,270	122,147	3,434	73,576
< 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	182,024	56,056	6,776	107,760	5,058	3,609	201,821	1,148	38	36,045
30,000 < 35,000	92,298	22,241	3,166	59,705	3,156	2,328	100,472	731	42	7,367
35,000 < 40,000	94,868	18,973	2,881	64,643	3,369	2,536	100,127	872	77	4,998
40,000 < 50,000	201,094	29,992	4,985	151,514	8,060	6,429	194,570	2,009	64	5,960
50,000 < 60,000	211,090	21,387	3,561	172,842	8,136	7,564	181,518	2,498	85	4,430
60,000 < 70,000	215,496	16,174	2,674	184,359	8,393	9,087	165,596	3,171	89	3,203
70,000 < 75,000	107,078	6,436	1,053	93,800	4,154	5,082	76,302	1,727	40	1,197
75,000 < 80,000	104,688	5,736	860	92,265	4,031	5,199	71,451	1,573	98	928
80,000 < 90,000	193,914	9,385	1,315	172,889	7,862	11,061	129,557	3,452	165	2,126
90,000 < 100,000	169,104	7,346	916	154,518	6,846	10,570	109,446	3,675	140	974
100,000 < 150,000	500,902	19,736	1,862	464,420	21,204	37,531	319,235	17,492	486	3,887
150,000 < 250,000	273,250	12,597	759	263,250	11,604	21,828	187,338	26,005	500	1,660
250,000 < 500,000	112,626	6,985	274	115,641	2,987	7,399	95,970	26,906	528	779
500,000 < 1,000,000	34,102	2,692	62	36,239	506	1,892	31,826	15,900	1,011	22
1,000,000 < 3,000,000	14,624	1,239	35	15,947	170	743	12,966	10,604	71	0
at least 3,000,000	3,486	360	2	3,656	50	161	3,074	4,383	0	0
Non-taxable Returns	377,536	203,165	19,804	138,228	5,999	3,671	163,289	1,728	89,237	521,954
at most 3,750	100,082	76,085	7,046	12,054	894	390	16,992	96	14,854	227,433
3,750+ < 7,500	48,706	29,411	2,861	12,677	557	319	17,979	77	1,828	79,737
7,500+ < 10,000	38,390	19,962	1,967	14,301	518	325	15,413	105	1,928	35,957
10,000 < 20,000	178,038	75,759	7,567	88,221	3,291	2,206	77,248	431	70,034	144,176
20,000 < 35,000	3,214	1,386	220	1,755	129	85	18,811	323	1	19,980
35,000 < 50,000	2,032	277	87	1,815	129	60	5,831	64	42	5,699
50,000 < 75,000	2,466	154	34	2,471	141	71	3,939	124	4	3,081
75,000 < 100,000	1,708	68	13	1,749	119	79	2,917	92	84	2,475
100,000 < 250,000	2,540	57	9	2,738	206	120	2,372	343	103	1,584
at least 250,000	360	6	0	449	17	16	1,787	72	360	1,832

Statistics of Income 2003 New Jersey Income Tax Returns for 2001

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

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	1,444.1	257.8	48.1	794.3	51.8	112.5	478.8	8.8	1.0	101.2
Taxable Returns	1,255.3	146.5	30.3	745.2	48.6	109.4	447.8	8.3	0.7	9.4
< 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	91.0	32.6	6.5	37.9	2.7	3.0	48.8	0.3	0.0	6.4
30,000 < 35,000	46.1	13.3	3.1	21.0	1.7	2.0	24.1	0.1	0.0	1.0
35,000 < 40,000	47.4	11.5	2.8	22.8	1.8	2.1	24.2	0.2	0.0	0.6
40,000 < 50,000	100.5	18.6	4.9	53.0	4.2	5.4	48.7	0.4	0.1	0.6
50,000 < 60,000	105.5	13.5	3.5	60.3	4.2	6.4	46.8	0.4	0.1	0.3
60,000 < 70,000	107.7	10.3	2.6	64.5	4.3	7.6	43.2	0.5	0.1	0.2
70,000 < 75,000	53.5	4.1	1.0	32.9	2.2	4.3	19.8	0.2	0.0	0.0
75,000 < 80,000	52.3	3.7	0.8	32.5	2.1	4.4	18.8	0.2	0.0	0.0
80,000 < 90,000	97.0	6.1	1.3	60.7	4.0	9.2	32.8	0.5	0.1	0.1
90,000 < 100,000	84.6	4.8	0.9	53.9	3.5	8.7	27.0	0.5	0.1	0.0
100,000 < 150,000	250.5	12.9	1.8	161.8	10.5	30.5	68.5	1.8	0.2	0.1
150,000 < 250,000	136.6	8.0	0.7	90.0	5.5	17.6	29.3	1.6	0.1	0.0
250,000 < 500,000	56.3	4.4	0.3	37.2	1.5	6.0	11.2	1.0	0.0	0.0
500,000 < 1,000,000	17.1	1.7	0.1	11.0	0.3	1.5	3.2	0.4	0.0	0.0
1,000,000 < 3,000,000	7.3	0.7	0.0	4.7	0.1	0.6	1.3	0.2	0.0	0.0
at least 3,000,000	1.7	0.2	0.0	1.0	0.0	0.1	0.3	0.1	0.0	0.0
Non-taxable Returns	188.8	111.3	17.8	49.1	3.2	3.0	31.0	0.5	0.3	91.8
at most 3,750	50.0	40.6	6.0	4.6	0.5	0.3	4.7	0.2	0.1	50.0
3,750+ < 7,500	24.4	16.1	2.6	4.8	0.3	0.3	4.0	0.1	0.1	20.3
7,500+ < 10,000	19.2	11.0	1.8	5.3	0.3	0.3	3.3	0.1	0.1	7.9
10,000 < 20,000	89.0	42.4	7.1	30.8	1.8	1.8	16.7	0.1	0.0	12.4
20,000 < 35,000	1.6	0.8	0.2	0.6	0.1	0.1	1.1	0.0	0.0	1.0
35,000 < 50,000	1.0	0.2	0.1	0.6	0.1	0.0	0.3	0.0	0.0	0.1
50,000 < 75,000	1.2	0.1	0.0	0.8	0.1	0.1	0.3	0.0	0.0	0.0
75,000 < 100,000	0.9	0.0	0.0	0.6	0.1	0.1	0.2	0.0	0.0	0.0
100,000 < 250,000	1.3	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 2003 New Jersey Income Tax Returns for 2001

Table 2.15a Exemptions & Deductions By Gross Income Level: Single Filers (Amounts, \$000s)

Gross Income Level	Exemptions						Deductions			Excess Exemptions & Deductions
	Regular	Aged	Blind or Disabled	Dependent Children	Other Dependents	College Student	Medical Expenses	Alimony Paid	Qualified Conservation	
All Returns	1,487,730	236,898	21,989	68,799	17,256	2,254	856,277	151,941	110,514	582,613
Taxable Returns	974,329	110,168	6,985	54,036	14,607	2,066	744,111	118,633	30,929	103,875
< 10,000	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	242,525	42,302	3,058	14,214	3,110	218	166,047	2,049	47	31,126
20,000 < 30,000	193,906	24,223	1,565	11,204	3,404	274	143,887	3,512	61	10,130
30,000 < 35,000	87,539	8,107	473	3,989	1,419	131	61,158	2,144	43	3,248
35,000 < 40,000	79,073	6,123	354	3,746	1,316	149	53,569	2,611	27	3,337
40,000 < 50,000	121,360	8,671	493	5,559	1,805	257	83,916	5,655	77	4,896
50,000 < 60,000	76,436	5,293	316	3,753	1,139	209	57,772	6,298	50	3,646
60,000 < 70,000	50,524	3,362	178	2,690	725	160	39,904	6,635	75	3,583
70,000 < 75,000	19,333	1,317	70	1,140	267	76	15,354	3,467	7	1,499
75,000 < 80,000	15,992	1,161	58	983	186	71	13,961	3,413	49	1,245
80,000 < 90,000	23,567	1,762	75	1,520	308	116	21,157	6,250	6	2,520
90,000 < 100,000	15,279	1,235	70	1,091	192	77	14,218	5,205	21	1,957
100,000 < 150,000	29,758	3,174	153	2,391	456	202	34,283	17,998	24	3,474
150,000 < 250,000	11,983	1,901	83	1,179	180	87	19,695	18,261	88	1,929
250,000 < 500,000	4,827	1,023	32	404	81	22	11,761	16,922	17	1,044
500,000 < 1,000,000	1,483	318	5	120	14	12	3,442	9,980	276	188
1,000,000 < 3,000,000	614	158	2	45	8	4	2,899	6,700	61	101
at least 3,000,000	130	38	0	12	2	1	1,087	1,534	30,000	29,953
Non-taxable Returns	513,401	126,730	15,004	14,763	2,649	188	112,166	33,308	79,585	478,737
at most 3,750	260,885	83,992	10,483	4,172	846	61	24,631	454	6,247	285,874
3,750+ < 7,500	158,678	25,075	2,753	5,780	872	53	20,539	320	869	28,758
7,500+ < 10,000	81,761	14,998	1,364	4,361	704	56	14,058	239	2,248	12,546
10,000 < 20,000	3,546	2,005	276	75	51	5	24,149	868	55	23,605
20,000 < 35,000	3,135	377	75	117	59	1	11,406	448	23	11,663
35,000 < 50,000	2,771	158	30	123	63	6	7,872	354	3	7,494
50,000 < 75,000	1,713	92	19	62	44	4	6,274	250	12	5,970
75,000 < 100,000	509	19	2	33	5	0	1,821	183	0	1,718
100,000 < 250,000	367	10	2	38	8	2	890	193	127	743
at least 250,000	36	4	0	5	0	0	525	30,000	70,000	100,367

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	43,466	1,539	(0.1)	4,499	20.7	37,407
20,000 - 35,000	190,793	9,042	(0.6)	13,867	3.4	167,880
35,000 - 50,000	273,754	23,071	0.4	7,516	0.9	243,166
50,000 - 75,000	549,605	65,923	0.0	5,256	0.3	478,426
75,000 - 100,000	585,038	80,213	(0.1)	1,549	4.0	503,272
100,000 - 250,000	2,143,238	381,086	0.3	1,692	0.0	1,760,461
at least 250,000	3,459,656	942,778	0.1	421	0.0	2,516,458
Total	7,245,550	1,503,651	0.0	34,800	29.2	5,707,070

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	25,659	0	(0.1)	0	24,582.9	1,076
10,000 - 20,000	75,826	1,760	(0.6)	4,551	48,257.9	21,257
20,000 - 35,000	192,468	10,718	(0.6)	13,997	3.4	167,749
35,000 - 50,000	276,926	26,243	0.4	7,647	0.9	243,035
50,000 - 75,000	554,484	70,802	0.0	5,365	0.3	478,316
75,000 - 100,000	588,482	83,658	(0.1)	1,592	4.0	503,228
100,000 - 250,000	2,151,942	389,794	0.3	1,743	0.0	1,760,405
at least 250,000	3,475,413	958,554	0.1	427	0.0	2,516,431
Total	7,341,200	1,541,530	(0.6)	35,323	72,849.4	5,691,497

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	689.4	2,810,801	4,077	0.0	0		
10,000 - 20,000	463.2	6,876,311	14,846	250.3	41,928	168	1.1%
20,000 - 35,000	575.7	15,678,022	27,235	569.9	181,750	319	1.2%
35,000 - 50,000	443.0	18,631,611	42,061	438.0	250,683	572	1.4%
50,000 - 75,000	482.3	29,716,212	61,607	478.5	483,682	1,011	1.6%
75,000 - 100,000	313.3	27,082,329	86,442	311.7	504,825	1,620	1.9%
100,000 - 250,000	445.9	63,930,062	143,377	444.1	1,762,152	3,968	2.8%
at least 250,000	92.4	61,596,751	666,891	92.1	2,516,879	27,317	4.1%
Total	3,505.1	226,322,098	64,569	2,584.5	5,741,899	2,222	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	250.3	3,690,167	14,746	250.3	41,928	168	1.1%
20,000 - 35,000	569.9	15,518,419	27,232	569.9	181,750	319	1.2%
35,000 - 50,000	438.0	18,423,745	42,066	438.0	250,683	572	1.4%
50,000 - 75,000	478.5	29,484,192	61,616	478.5	483,682	1,011	1.6%
75,000 - 100,000	311.7	26,944,542	86,445	311.7	504,825	1,620	1.9%
100,000 - 250,000	444.1	63,685,941	143,401	444.1	1,762,152	3,968	2.8%
at least 250,000	92.1	61,242,599	664,691	92.1	2,516,879	27,317	4.1%
Total	2,584.5	218,989,606	84,730	2,584.5	5,741,899	2,222	2.6%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 3.3 Tax Payment Analysis: Taxable and Non-Taxable Returns

Tax Payment Components	Amounts (\$000,000)			Percent of Gross Income		
	Taxable	Non-taxable	Total	Taxable	Non-taxable	Total
Taxes Withheld	4,393.4	66.8	4,460.2	2.0%	0.9%	2.0%
Estimated Payments and Credits Applied	1,489.5	12.8	1,502.3	0.7%	0.2%	0.7%
Cash Payments made	753.3	0.0	753.3	0.3%	0.0%	0.3%
Gross Collections	6,636.1	79.6	6,715.7	3.0%	1.1%	3.0%
less: Refunds Issued	772.1	148.8	920.9	0.4%	2.0%	0.4%
Credits Forward Approved	280.6	3.5	284.1	0.1%	0.0%	0.1%
Gross Outflows	1,052.7	152.3	1,205.0	0.5%	2.1%	0.5%
Net Collections	5,583.4	(72.7)	5,510.6	2.5%	-1.0%	2.4%
adjusted by Net Receivables	(31.9)	1.4	(30.5)	0.0%	0.0%	0.0%
Net Charged Tax	5,551.5	(71.4)	5,480.1	2.5%	-1.0%	2.4%
less: Property Tax Credit	34.8	0.5	35.3	0.0%	0.0%	0.0%
Earned Income Credit	0.0	72.8	72.8	0.0%	1.0%	0.0%
Net Tax Collections	5,516.7	(144.7)	5,372.0	2.5%	-2.0%	2.4%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 3.4 Tax Payment Analysis By Filing Status

Component Amounts (\$Mil.)	Married, Filing:		Head of Household	Surviving Spouse	Total	
	Single	Jointly				Separately
Taxes Withheld	867.2	3,213.6	64.9	311.6	3.0	4,460.2
Estimated Payments and Credits Applied	241.0	1,202.1	29.9	27.8	1.5	1,502.3
Cash Payments made	118.0	600.5	16.8	17.5	0.5	753.3
Gross Collections	1,226.1	5,016.2	111.6	356.9	5.0	6,715.7
Refunds Issued	196.3	524.5	11.0	188.2	1.0	920.9
Credits Approved	47.6	222.6	7.7	5.9	0.4	284.1
Gross Outflows	243.8	747.1	18.7	194.1	1.3	1,205.0
Net Collections	982.3	4,269.1	92.9	162.8	3.6	5,510.6
adjusted by Net Receivables	(5.1)	(23.1)	(1.0)	(1.3)	(0.0)	(30.5)
Net Charged Tax	977.2	4,246.0	91.9	161.5	3.6	5,480.1

Component Percent of Gross Income	Married, Filing:		Head of Household	Surviving Spouse	Total	
	Single	Jointly				Separately
Taxes Withheld	1.9%	2.0%	1.9%	1.9%	1.7%	2.0%
Estimated Payments and Credits Applied	0.5%	0.8%	0.9%	0.2%	0.9%	0.7%
Cash Payments made	0.3%	0.4%	0.5%	0.1%	0.3%	0.3%
Gross Collections	2.7%	3.1%	3.3%	2.1%	2.9%	3.0%
Refunds Issued	0.4%	0.3%	0.3%	1.1%	0.6%	0.4%
Credits Approved	0.1%	0.1%	0.2%	0.0%	0.2%	0.1%
Gross Outflows	0.5%	0.5%	0.6%	1.2%	0.8%	0.5%
Net Collections	2.1%	2.7%	2.8%	1.0%	2.1%	2.4%
adjusted by Net Receivables	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Net Charged Tax	2.1%	2.7%	2.7%	1.0%	2.1%	2.4%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

**Table 3.5 Income Tax Effect of 1996 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	11.4	68,970.1	948.2	0.8	100,809.0	1,380.8	12.3	169,779.0	2,329.0
10,000 - 20,000	38.4	198,760.3	3,008.7	21.9	96,723.3	1,449.8	60.2	295,483.6	4,458.4
20,000 - 35,000	85.8	404,585.9	7,080.3	38.7	174,976.8	3,662.7	124.5	579,562.7	10,742.9
35,000 - 50,000	101.3	470,459.9	8,863.7	87.7	252,232.4	12,801.1	189.0	722,692.3	21,664.7
50,000 - 75,000	224.1	978,385.1	27,336.3	94.5	254,519.9	14,203.2	318.6	1,232,905.0	41,539.5
75,000 - 100,000	192.7	897,757.9	47,536.8	39.4	119,858.3	7,635.0	232.1	1,017,616.2	55,171.8
100,000 - 250,000	290.7	1,735,628.5	102,180.0	30.5	120,515.4	7,676.8	321.1	1,856,144.0	109,856.8
at least 250,000	64.7	542,137.3	34,534.1	5.5	33,670.1	2,144.8	70.3	575,807.4	36,678.9
Total	1,009.1	5,296,685.0	231,488.0	318.9	1,153,305.2	50,954.2	1,328.1	6,449,990.2	282,442.1
Property Tax Credit									
Under \$10,000	2.8		142.1	24.0		1,186.6	26.9		1,328.6
10,000 - 20,000	54.3		2,715.0	87.7		4,310.7	142.0		7,025.7
20,000 - 35,000	137.2		6,860.7	118.4		5,812.1	255.6		12,672.8
35,000 - 50,000	95.4		4,769.6	37.9		1,866.2	133.3		6,635.8
50,000 - 75,000	67.9		3,394.0	19.2		936.6	87.1		4,330.6
75,000 - 100,000	19.7		983.1	7.0		336.4	26.6		1,319.5
100,000 - 250,000	26.7		1,333.0	5.4		262.4	32.1		1,595.4
at least 250,000	7.6		378.7	0.8		36.0	8.3		414.7
Total	411.5		20,576.0	300.4		14,746.9	712.0		35,322.9
Total Property Tax Relief via either deduction or credit									
Under \$10,000	14.3		1,090.2	24.8		2,567.3	39.1		3,657.6
10,000 - 20,000	92.7		5,723.7	109.6		5,760.4	202.2		11,484.1
20,000 - 35,000	223.0		13,940.9	157.1		9,474.8	380.1		23,415.7
35,000 - 50,000	196.7		13,633.3	125.6		14,667.2	322.3		28,300.5
50,000 - 75,000	292.0		30,730.3	113.7		15,139.8	405.7		45,870.1
75,000 - 100,000	212.3		48,519.9	46.4		7,971.4	258.7		56,491.3
100,000 - 250,000	317.4		103,512.9	35.9		7,939.3	353.2		111,452.2
at least 250,000	72.3		34,912.8	6.3		2,180.8	78.6		37,093.6
Total	1,420.7		252,064.0	619.4		65,701.1	2,040.0		317,765.0

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

Single-bracket filers = single and married filing separately

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	213,539,962	6,449,990	46,798	282,442	207,093,395	7,341,200	1,541,530	5,799,696	407	407	-1	5,741,899	226,322,098
Taxable Returns	208,255,602	6,429,162	32,019	282,026	201,826,440	7,245,550	1,503,651	5,741,899	322	322	0	5,741,899	218,989,606
< 10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
10,000 < 20,000	3,198,835	94,091	18,721	1,317	3,104,743	43,466	1,539	41,928	31	31	0	41,928	3,690,167
20,000 < 30,000	8,439,413	317,251	11,439	4,789	8,122,163	116,789	4,630	112,159	49	49	0	112,158	9,794,373
30,000 < 35,000	5,110,649	186,026	1,018	3,148	4,924,623	74,004	4,412	69,592	22	22	0	69,592	5,724,046
35,000 < 40,000	5,511,667	211,135	396	4,118	5,300,533	82,786	5,831	76,955	20	20	0	76,956	6,085,139
40,000 < 50,000	11,307,467	477,223	215	13,448	10,830,244	190,968	17,240	173,727	34	34	0	173,728	12,338,607
50,000 < 60,000	10,948,408	477,177	107	14,266	10,471,231	209,576	23,597	185,979	27	27	0	185,979	11,840,872
60,000 < 70,000	10,933,664	486,918	41	14,953	10,446,746	223,184	27,510	195,674	23	23	0	195,674	11,731,874
70,000 < 75,000	5,539,651	242,886	25	7,453	5,296,764	116,845	14,816	102,029	10	10	0	102,029	5,911,446
75,000 < 80,000	5,482,078	242,439	3	8,342	5,239,638	117,702	15,439	102,264	9	9	0	102,263	5,832,491
80,000 < 90,000	10,444,410	458,857	25	19,617	9,985,553	234,045	31,509	202,536	16	16	0	202,536	11,071,215
90,000 < 100,000	9,512,911	411,448	3	22,326	9,101,463	233,290	33,265	200,026	13	13	0	200,026	10,040,836
100,000 < 150,000	33,608,297	1,317,652	15	73,472	32,290,645	1,027,519	164,192	863,327	36	36	0	863,327	35,137,310
150,000 < 250,000	27,667,174	873,561	9	54,486	26,793,613	1,115,719	216,894	898,825	19	19	0	898,825	28,548,631
250,000 < 500,000	20,657,072	421,596	0	26,854	20,235,475	1,044,871	242,588	802,284	8	8	0	802,284	21,080,839
500,000 < 1,000,000	12,755,750	136,448	0	8,692	12,619,302	729,966	195,604	534,362	2	2	0	534,362	12,903,847
1,000,000 < 3,000,000	12,810,825	59,779	0	3,808	12,751,045	780,625	242,730	537,895	1	1	0	537,895	12,881,324
at least 3,000,000	14,327,331	14,672	0	935	14,312,658	904,194	261,856	642,338	0	0	0	642,338	14,376,588
Non-taxable Returns	5,284,360	20,829	14,779	416	5,266,955	95,650	37,879	57,797	85	85	-1	0	7,332,492
at most 3,750	176,374	0	0	0	176,374	2,469	0	2,469	17	17	0	0	437,158
3,750+ < 7,500	807,049	0	0	0	807,049	11,299	0	11,299	26	26	-1	0	1,223,483
7,500+ < 10,000	849,346	0	0	0	849,346	11,891	0	11,891	16	16	0	0	1,150,160
10,000 < 20,000	2,318,761	9,319	9,304	103	2,311,406	32,360	221	32,138	26	26	0	0	3,186,144
20,000 < 35,000	116,977	5,332	4,855	59	112,873	1,675	1,676	0	0	0	0	0	159,603
35,000 < 50,000	183,094	1,306	372	31	181,893	3,172	3,172	0	0	0	0	0	207,866
50,000 < 75,000	211,304	1,491	129	47	209,860	4,878	4,879	0	0	0	0	0	232,020
75,000 < 100,000	127,551	1,363	57	61	126,212	3,445	3,445	0	0	0	0	0	137,786
100,000 < 250,000	233,433	1,734	38	98	231,730	8,704	8,708	0	0	0	0	0	244,120
at least 250,000	260,471	283	24	17	260,212	15,757	15,777	0	0	0	0	0	354,152

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	3,287.4	1,328.1	13.8	1,328.1	3,285.3	3,285.3	385.2	3,268.0	1,631.8	1,636.2	2,584.5	3,505.1
Taxable Returns	2,584.5	1,324.6	11.7	1,324.6	2,584.5	2,584.5	367.8	2,584.5	1,286.5	1,298.0	2,584.5	2,584.5
< 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	250.3	20.1	6.9	20.1	250.3	250.3	12.9	250.3	125.8	124.5	250.3	250.3
20,000 < 30,000	393.5	66.4	4.2	66.4	393.5	393.5	20.2	393.5	196.7	196.8	393.5	393.5
30,000 < 35,000	176.4	40.8	0.4	40.8	176.4	176.4	13.1	176.4	88.0	88.3	176.4	176.4
35,000 < 40,000	162.4	51.0	0.1	51.0	162.4	162.4	14.0	162.4	80.6	81.8	162.4	162.4
40,000 < 50,000	275.5	128.5	0.1	128.5	275.5	275.5	29.1	275.5	136.2	139.3	275.5	275.5
50,000 < 60,000	216.1	123.2	0.0	123.2	216.1	216.1	28.3	216.1	107.4	108.6	216.1	216.1
60,000 < 70,000	180.9	121.5	0.0	121.5	180.9	180.9	26.8	180.9	90.0	90.9	180.9	180.9
70,000 < 75,000	81.6	58.7	0.0	58.7	81.6	81.6	13.0	81.6	40.5	41.1	81.6	81.6
75,000 < 80,000	75.3	58.2	0.0	58.2	75.3	75.3	12.6	75.3	37.7	37.6	75.3	75.3
80,000 < 90,000	130.5	106.7	0.0	106.7	130.5	130.5	23.1	130.5	65.2	65.3	130.5	130.5
90,000 < 100,000	105.9	90.0	0.0	90.0	105.9	105.9	20.8	105.9	52.4	53.5	105.9	105.9
100,000 < 150,000	291.3	250.3	0.0	250.3	291.3	291.3	69.1	291.3	144.2	147.0	291.3	291.3
150,000 < 250,000	152.9	132.1	0.0	132.1	152.9	152.9	46.6	152.9	76.0	76.9	152.9	152.9
250,000 < 500,000	62.9	53.2	0.0	53.2	62.9	62.9	23.8	62.9	31.3	31.6	62.9	62.9
500,000 < 1,000,000	19.1	15.7	0.0	15.7	19.1	19.1	8.7	19.1	9.4	9.6	19.1	19.1
1,000,000 < 3,000,000	8.2	6.5	0.0	6.5	8.2	8.2	4.6	8.2	4.1	4.1	8.2	8.2
at least 3,000,000	1.9	1.6	0.0	1.6	1.9	1.9	1.2	1.9	1.0	1.0	1.9	1.9
Non-taxable Returns	702.8	3.5	2.1	3.5	700.8	700.8	17.4	683.4	345.2	338.2	0.0	920.6
at most 3,750	137.5	0.0	0.0	0.0	137.5	137.5	0.0	137.5	68.2	69.3	0.0	338.6
3,750+ < 7,500	208.7	0.0	0.0	0.0	208.7	208.7	0.0	208.7	106.7	102.1	0.0	218.9
7,500+ < 10,000	129.6	0.0	0.0	0.0	129.6	129.6	0.0	129.6	65.0	64.6	0.0	131.9
10,000 < 20,000	210.1	1.4	1.4	1.4	208.7	208.7	1.1	207.6	105.3	102.3	0.0	212.9
20,000 < 35,000	5.0	0.8	0.7	0.8	4.3	4.3	4.3	0.0	0.0	0.0	0.0	5.8
35,000 < 50,000	4.7	0.3	0.1	0.3	4.7	4.7	4.7	0.0	0.0	0.0	0.0	5.0
50,000 < 75,000	3.7	0.4	0.0	0.4	3.7	3.7	3.7	0.0	0.0	0.0	0.0	3.8
75,000 < 100,000	1.6	0.3	0.0	0.3	1.6	1.6	1.6	0.0	0.0	0.0	0.0	1.6
100,000 < 250,000	1.8	0.3	0.0	0.3	1.8	1.8	1.8	0.0	0.0	0.0	0.0	1.8
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 2003: New Jersey Income Tax Returns for 2001

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	213,539,962	6,449,990	46,798	282,442	207,093,395	7,341,200	1,541,530	5,799,696	407	407	-1	5,741,899	226,322,098
Taxable Returns	208,255,602	6,429,162	32,019	282,026	201,826,440	7,245,550	1,503,651	5,741,899	322	322	0	5,741,899	218,989,606
at most 3,750	59,880	37,946	23,808	531	21,934	307	1	306	1	1	0	78	64,969
3,750+ < 7,500	188,004	63,116	7,512	884	124,887	1,748	14	1,734	3	3	0	459	131,575
7,500+ < 10,000	492,292	53,877	698	754	438,415	6,138	131	6,007	6	6	0	921	170,918
10,000 < 20,000	5,615,300	295,243	0	4,455	5,320,057	74,481	2,179	72,302	43	43	0	67,170	6,417,367
20,000 < 30,000	9,818,110	371,742	0	6,531	9,446,367	138,703	6,118	132,585	48	47	0	127,610	10,849,307
30,000 < 35,000	5,830,865	207,221	0	4,201	5,623,644	86,302	5,411	80,891	21	22	0	77,441	6,209,372
35,000 < 40,000	6,218,320	236,065	0	6,336	5,982,255	96,982	6,656	90,325	20	20	0	84,979	6,556,406
40,000 < 50,000	12,189,865	485,572	0	15,294	11,704,293	216,516	19,807	196,709	33	32	0	191,035	13,372,669
50,000 < 60,000	11,754,670	500,485	0	15,977	11,254,185	233,005	26,220	206,784	25	26	0	205,502	12,845,809
60,000 < 70,000	11,665,908	488,463	0	15,974	11,177,445	245,722	30,079	215,643	21	21	0	215,926	12,590,196
70,000 < 75,000	5,760,169	242,590	0	9,539	5,517,579	125,732	16,308	109,424	10	9	0	110,998	6,203,675
75,000 < 80,000	5,529,853	231,649	0	11,022	5,298,204	125,118	16,916	108,202	9	9	0	109,746	5,946,682
80,000 < 90,000	10,208,204	425,751	0	23,950	9,782,453	249,515	35,103	214,411	14	14	0	219,062	10,958,767
90,000 < 100,000	8,910,014	359,094	0	20,138	8,550,920	242,211	36,032	206,179	11	11	0	210,388	9,507,319
100,000 < 150,000	30,496,133	1,118,144	0	62,853	29,377,988	992,487	164,591	827,896	30	30	0	837,549	32,051,805
150,000 < 250,000	24,865,668	736,644	0	46,924	24,129,024	1,038,276	210,328	827,949	16	16	0	833,457	25,729,271
250,000 < 500,000	19,386,030	374,877	0	23,880	19,011,154	991,914	234,337	757,577	7	7	0	760,298	19,822,183
500,000 < 1,000,000	12,331,447	127,943	0	8,150	12,203,504	707,618	191,502	516,116	2	2	0	517,615	12,494,954
1,000,000 < 3,000,000	12,657,715	58,200	0	3,707	12,599,514	771,706	240,816	530,890	1	1	0	531,365	12,735,259
at least 3,000,000	14,277,154	14,538	0	926	14,262,617	901,071	261,103	639,969	0	0	0	640,300	14,331,103
Non-taxable Returns	5,284,360	20,829	14,779	416	5,266,955	95,650	37,879	57,797	85	85	-1	0	7,332,492
at most 3,750	472,293	14,778	14,776	159	460,939	6,453	25	6,453	31	31	0	0	894,329
3,750+ < 7,500	1,235,031	10	4	0	1,235,021	17,290	1	17,289	28	27	-1	0	1,641,356
7,500+ < 10,000	750,112	51	0	1	750,061	10,501	14	10,487	11	11	0	0	1,344,565
10,000 < 20,000	1,705,603	240	0	4	1,705,363	23,875	307	23,568	16	16	0	0	2,163,605
20,000 < 35,000	137,323	600	0	11	136,723	2,051	2,051	0	0	0	0	0	152,342
35,000 < 50,000	186,898	1,055	0	35	185,843	3,330	3,330	0	0	0	0	0	207,949
50,000 < 75,000	202,236	1,367	0	50	200,869	4,813	4,814	0	0	0	0	0	222,150
75,000 < 100,000	117,520	1,122	0	62	116,397	3,328	3,328	0	0	0	0	0	127,278
100,000 < 250,000	219,701	1,355	0	80	218,345	8,384	8,385	0	0	0	0	0	229,373
at least 250,000	257,643	249	0	16	257,394	15,624	15,624	0	0	0	0	0	349,546

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	3,287.4	1,328.1	13.8	1,328.1	3,285.3	3,285.3	385.2	3,268.0	1,631.8	1,636.2	2,584.5	3,505.1
Taxable Returns	2,584.5	1,324.6	11.7	1,324.6	2,584.5	2,584.5	367.8	2,584.5	1,286.5	1,298.0	2,584.5	2,584.5
at most 3,750	2.6	1.9	1.8	1.9	2.6	2.6	0.0	2.6	1.3	1.3	2.6	2.6
3,750+ < 7,500	5.6	4.4	2.0	4.4	5.6	5.6	0.1	5.6	2.8	2.8	5.6	5.6
7,500+ < 10,000	7.5	5.3	0.5	5.3	7.5	7.5	0.1	7.5	3.8	3.7	7.5	7.5
10,000 < 20,000	359.1	58.9	6.7	58.9	359.1	359.1	16.2	359.1	180.3	178.8	359.1	359.1
20,000 < 30,000	387.2	79.9	0.6	79.9	387.2	387.2	22.7	387.2	193.4	193.7	387.2	387.2
30,000 < 35,000	173.3	44.4	0.0	44.4	173.3	173.3	14.1	173.3	86.0	87.3	173.3	173.3
35,000 < 40,000	160.0	53.9	0.0	53.9	160.0	160.0	14.6	160.0	79.5	80.5	160.0	160.0
40,000 < 50,000	273.5	134.8	0.0	134.8	273.5	273.5	30.6	273.5	135.7	137.8	273.5	273.5
50,000 < 60,000	214.3	135.4	0.0	135.4	214.3	214.3	30.1	214.3	106.2	108.2	214.3	214.3
60,000 < 70,000	177.8	122.6	0.0	122.6	177.8	177.8	28.3	177.8	88.3	89.5	177.8	177.8
70,000 < 75,000	78.6	60.2	0.0	60.2	78.6	78.6	13.6	78.6	39.6	39.0	78.6	78.6
75,000 < 80,000	70.5	55.6	0.0	55.6	70.5	70.5	13.1	70.5	35.1	35.4	70.5	70.5
80,000 < 90,000	118.9	98.6	0.0	98.6	118.9	118.9	23.4	118.9	58.9	60.1	118.9	118.9
90,000 < 100,000	92.6	77.7	0.0	77.7	92.6	92.6	20.1	92.6	45.9	46.7	92.6	92.6
100,000 < 150,000	247.8	210.1	0.0	210.1	247.8	247.8	62.9	247.8	122.7	125.1	247.8	247.8
150,000 < 250,000	130.2	110.8	0.0	110.8	130.2	130.2	41.8	130.2	64.8	65.4	130.2	130.2
250,000 < 500,000	56.9	47.5	0.0	47.5	56.9	56.9	21.9	56.9	28.3	28.6	56.9	56.9
500,000 < 1,000,000	18.1	14.8	0.0	14.8	18.1	18.1	8.4	18.1	8.9	9.2	18.1	18.1
1,000,000 < 3,000,000	8.0	6.4	0.0	6.4	8.0	8.0	4.5	8.0	4.0	4.0	8.0	8.0
at least 3,000,000	1.9	1.5	0.0	1.5	1.9	1.9	1.2	1.9	1.0	1.0	1.9	1.9
Non-taxable Returns	702.8	3.5	2.1	3.5	700.8	700.8	17.4	683.4	345.2	338.2	0.0	920.6
at most 3,750	189.3	0.7	0.7	0.7	188.7	188.7	0.0	188.7	94.0	94.6	0.0	402.7
3,750+ < 7,500	236.7	0.0	0.0	0.0	236.7	236.7	0.0	236.7	121.1	115.6	0.0	238.9
7,500+ < 10,000	131.8	0.0	0.0	0.0	131.8	131.8	0.0	131.8	66.5	65.4	0.0	132.2
10,000 < 20,000	128.9	1.4	1.3	1.3	127.6	127.6	1.3	126.3	63.7	62.6	0.0	130.1
20,000 < 35,000	4.8	0.2	0.1	0.2	4.7	4.7	4.7	0.0	0.0	0.0	0.0	5.1
35,000 < 50,000	4.6	0.3	0.0	0.3	4.6	4.6	4.6	0.0	0.0	0.0	0.0	4.8
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	3.5
75,000 < 100,000	1.4	0.3	0.0	0.3	1.4	1.4	1.4	0.0	0.0	0.0	0.0	1.4
100,000 < 250,000	1.6	0.3	0.0	0.2	1.6	1.6	1.6	0.0	0.0	0.0	0.0	1.6
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 2003: New Jersey Income Tax Returns for 2001

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	4,460,162	35,323	1,502,250	72,849	753,260	920,893	284,134	(30,515)
Taxable Returns	4,393,353	34,800	1,489,484	29	753,260	772,097	280,612	(31,892)
at most 3,750	859	132	1,492	1	90	1,790	500	14
3,750+ < 7,500	2,210	320	2,203	1	494	2,935	595	34
7,500+ < 10,000	6,259	802	2,358	5	1,108	3,984	618	40
10,000 < 20,000	78,747	7,001	15,586	16	8,019	34,065	3,701	137
20,000 < 30,000	150,679	8,757	18,827	1	8,211	50,950	4,503	(807)
30,000 < 35,000	94,751	3,795	10,247	1	3,730	30,391	2,447	(836)
35,000 < 40,000	107,618	2,804	9,770	0	3,991	32,823	2,416	(991)
40,000 < 50,000	228,375	3,713	21,125	0	10,378	64,662	4,992	(1,900)
50,000 < 60,000	234,627	2,143	21,249	0	12,418	61,715	4,709	(1,835)
60,000 < 70,000	242,914	1,600	21,589	0	12,438	60,920	4,911	(1,781)
70,000 < 75,000	121,795	494	10,600	0	6,515	28,976	2,462	(867)
75,000 < 80,000	117,538	394	11,058	4	6,887	26,565	2,500	(854)
80,000 < 90,000	219,691	509	21,972	0	17,177	42,745	4,931	(1,621)
90,000 < 100,000	196,431	380	21,552	0	21,514	31,855	4,254	(1,512)
100,000 < 150,000	717,824	1,003	106,383	0	104,792	92,283	20,104	(5,306)
150,000 < 250,000	629,718	545	171,215	0	115,733	70,517	30,543	(4,400)
250,000 < 500,000	487,020	263	239,669	0	110,274	52,693	41,475	(3,138)
500,000 < 1,000,000	295,784	93	192,156	0	81,143	32,277	33,937	(1,947)
1,000,000 < 3,000,000	243,755	44	251,395	0	93,300	28,652	47,574	(1,922)
at least 3,000,000	216,758	8	339,040	0	135,045	21,298	63,441	(2,402)
Non-taxable Returns	66,809	523	12,766	72,820	0	148,795	3,522	1,377
at most 3,750	13,727	74	6,315	12,729	0	31,083	1,639	367
3,750+ < 7,500	17,450	0	2,562	21,729	0	40,771	706	375
7,500+ < 10,000	10,730	1	1,263	13,111	0	24,541	402	219
10,000 < 20,000	24,232	25	2,215	25,251	0	50,843	642	384
20,000 < 35,000	88	120	20	0	0	359	5	1
35,000 < 50,000	124	118	10	0	0	253	3	2
50,000 < 75,000	159	94	27	0	0	245	16	20
75,000 < 100,000	102	37	28	0	0	153	12	4
100,000 < 250,000	168	47	88	0	0	310	30	4
at least 250,000	29	6	238	0	0	237	67	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	2,801.2	712.0	331.6	198.7	681.4	2,432.9	151.5	439.9
Taxable Returns	2,221.5	701.4	301.9	0.1	681.4	1,808.2	140.5	424.6
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	200.4	91.3	17.2	0.1	53.7	188.0	8.0	10.3
20,000 < 30,000	334.9	196.5	30.0	0.0	59.7	321.0	13.9	36.4
30,000 < 35,000	152.9	83.1	13.7	0.0	23.7	147.0	6.6	21.4
35,000 < 40,000	141.7	66.8	12.6	0.0	21.9	135.3	6.3	21.7
40,000 < 50,000	240.4	84.4	23.0	0.0	48.7	218.2	11.4	41.0
50,000 < 60,000	188.4	56.1	19.7	0.0	43.1	166.1	9.5	35.0
60,000 < 70,000	158.9	35.5	16.9	0.0	37.6	137.6	8.0	31.2
70,000 < 75,000	72.3	14.0	7.5	0.0	17.8	61.4	3.6	14.7
75,000 < 80,000	67.0	9.7	7.3	0.0	18.0	55.1	3.4	14.0
80,000 < 90,000	116.4	13.0	13.1	0.0	38.4	88.3	6.2	26.4
90,000 < 100,000	94.6	8.5	11.7	0.0	42.1	60.8	5.2	24.7
100,000 < 150,000	257.5	22.2	44.4	0.0	146.6	134.9	18.5	77.4
150,000 < 250,000	128.7	11.8	40.5	0.0	81.9	61.8	17.6	43.4
250,000 < 500,000	47.9	5.5	27.1	0.0	33.2	23.0	13.0	18.1
500,000 < 1,000,000	13.2	1.9	10.4	0.0	9.8	6.6	5.5	5.7
1,000,000 < 3,000,000	5.2	0.9	5.5	0.0	4.3	2.5	3.1	2.7
at least 3,000,000	1.2	0.2	1.5	0.0	1.0	0.6	0.9	0.6
Non-taxable Returns	579.7	10.6	29.8	198.6	0.0	624.6	11.0	15.3
at most 3,750	154.2	0.0	6.9	16.4	0.0	157.4	2.6	3.9
3,750+ < 7,500	162.5	0.0	5.7	31.5	0.0	167.7	2.1	4.4
7,500+ < 10,000	98.0	0.0	4.9	29.0	0.0	104.9	1.9	2.7
10,000 < 20,000	162.7	1.0	11.3	121.7	0.0	183.9	4.0	4.0
20,000 < 35,000	0.8	2.6	0.5	0.0	0.0	3.2	0.2	0.1
35,000 < 50,000	0.5	2.7	0.1	0.0	0.0	2.9	0.1	0.1
50,000 < 75,000	0.4	2.2	0.1	0.0	0.0	2.4	0.0	0.1
75,000 < 100,000	0.3	0.9	0.0	0.0	0.0	1.0	0.0	0.1
100,000 < 250,000	0.3	1.0	0.1	0.0	0.0	1.1	0.0	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 2003: New Jersey Income Tax Returns for 2001

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	4,460,162	35,323	1,502,250	72,849	753,260	920,893	284,134	(30,515)
Taxable Returns	4,393,353	34,800	1,489,484	29	753,260	772,097	280,612	(31,892)
at most 3,750	859	132	1,492	1	90	1,790	500	14
3,750+ < 7,500	2,210	320	2,203	1	494	2,935	595	34
7,500+ < 10,000	6,259	802	2,358	5	1,108	3,984	618	40
10,000 < 20,000	78,747	7,001	15,586	16	8,019	34,065	3,701	137
20,000 < 30,000	150,679	8,757	18,827	1	8,211	50,950	4,503	(807)
30,000 < 35,000	94,751	3,795	10,247	1	3,730	30,391	2,447	(836)
35,000 < 40,000	107,618	2,804	9,770	0	3,991	32,823	2,416	(991)
40,000 < 50,000	228,375	3,713	21,125	0	10,378	64,662	4,992	(1,900)
50,000 < 60,000	234,627	2,143	21,249	0	12,418	61,715	4,709	(1,835)
60,000 < 70,000	242,914	1,600	21,589	0	12,438	60,920	4,911	(1,781)
70,000 < 75,000	121,795	494	10,600	0	6,515	28,976	2,462	(867)
75,000 < 80,000	117,538	394	11,058	4	6,887	26,565	2,500	(854)
80,000 < 90,000	219,691	509	21,972	0	17,177	42,745	4,931	(1,621)
90,000 < 100,000	196,431	380	21,552	0	21,514	31,855	4,254	(1,512)
100,000 < 150,000	717,824	1,003	106,383	0	104,792	92,283	20,104	(5,306)
150,000 < 250,000	629,718	545	171,215	0	115,733	70,517	30,543	(4,400)
250,000 < 500,000	487,020	263	239,669	0	110,274	52,693	41,475	(3,138)
500,000 < 1,000,000	295,784	93	192,156	0	81,143	32,277	33,937	(1,947)
1,000,000 < 3,000,000	243,755	44	251,395	0	93,300	28,652	47,574	(1,922)
at least 3,000,000	216,758	8	339,040	0	135,045	21,298	63,441	(2,402)
Non-taxable Returns	66,809	523	12,766	72,820	0	148,795	3,522	1,377
at most 3,750	13,727	74	6,315	12,729	0	31,083	1,639	367
3,750+ < 7,500	17,450	0	2,562	21,729	0	40,771	706	375
7,500+ < 10,000	10,730	1	1,263	13,111	0	24,541	402	219
10,000 < 20,000	24,232	25	2,215	25,251	0	50,843	642	384
20,000 < 35,000	88	120	20	0	0	359	5	1
35,000 < 50,000	124	118	10	0	0	253	3	2
50,000 < 75,000	159	94	27	0	0	245	16	20
75,000 < 100,000	102	37	28	0	0	153	12	4
100,000 < 250,000	168	47	88	0	0	310	30	4
at least 250,000	29	6	238	0	0	237	67	0

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	2,801.2	712.0	331.6	198.7	681.4	2,432.9	151.5	439.9
Taxable Returns	2,221.5	701.4	301.9	0.1	681.4	1,808.2	140.5	424.6
at most 3,750	3.4	2.7	2.8	0.0	3.2	6.0	1.5	0.4
3,750+ < 7,500	9.7	6.5	5.0	0.0	8.1	11.6	2.5	0.9
7,500+ < 10,000	33.9	16.2	5.8	0.0	13.5	32.5	2.7	2.2
10,000 < 20,000	283.2	141.5	31.1	0.1	66.0	266.5	14.7	17.0
20,000 < 30,000	334.1	176.6	28.7	0.0	50.8	316.7	14.0	43.5
30,000 < 35,000	153.4	76.6	12.6	0.0	21.3	146.4	6.3	23.5
35,000 < 40,000	142.8	56.4	11.0	0.0	21.6	133.7	5.5	23.7
40,000 < 50,000	231.5	74.5	20.0	0.0	49.0	204.8	9.7	42.3
50,000 < 60,000	181.4	43.1	17.2	0.0	41.9	157.6	8.0	35.1
60,000 < 70,000	153.3	32.2	14.7	0.0	37.4	130.2	6.8	30.8
70,000 < 75,000	68.0	10.0	6.7	0.0	19.6	54.5	3.2	14.5
75,000 < 80,000	61.0	7.9	6.5	0.0	20.9	45.6	3.1	13.6
80,000 < 90,000	103.0	10.3	11.8	0.0	45.3	67.0	5.2	27.0
90,000 < 100,000	80.2	7.7	10.5	0.0	42.2	45.5	4.4	23.0
100,000 < 150,000	214.2	20.2	40.0	0.0	126.7	108.4	16.3	65.7
150,000 < 250,000	107.1	11.0	35.8	0.0	69.5	51.2	15.7	36.4
250,000 < 500,000	42.6	5.3	24.7	0.0	29.8	20.6	11.9	16.3
500,000 < 1,000,000	12.4	1.9	9.9	0.0	9.3	6.2	5.2	5.4
1,000,000 < 3,000,000	5.0	0.9	5.4	0.0	4.2	2.5	3.0	2.6
at least 3,000,000	1.2	0.2	1.5	0.0	1.0	0.6	0.9	0.6
Non-taxable Returns	579.7	10.6	29.8	198.6	0.0	624.6	11.0	15.3
at most 3,750	236.4	1.5	13.1	46.4	0.0	247.7	4.8	7.4
3,750+ < 7,500	167.2	0.0	7.1	48.7	0.0	179.3	2.6	4.3
7,500+ < 10,000	70.4	0.0	3.3	29.6	0.0	75.0	1.3	1.4
10,000 < 20,000	104.0	0.5	6.1	73.9	0.0	113.4	2.2	1.9
20,000 < 35,000	0.4	2.4	0.0	0.0	0.0	2.6	0.0	0.1
35,000 < 50,000	0.4	2.4	0.0	0.0	0.0	2.6	0.0	0.1
50,000 < 75,000	0.4	1.9	0.0	0.0	0.0	2.1	0.0	0.1
75,000 < 100,000	0.2	0.8	0.0	0.0	0.0	0.8	0.0	0.0
100,000 < 250,000	0.3	1.0	0.1	0.0	0.0	1.0	0.0	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 2003: New Jersey Income Tax Returns for 2001

Table 4.1 Sources of Income: All Returns 2000-2001 Comparison

Income Source	Number of Returns			Amounts (\$000)			Percent of Gross Income		
	2001	2000	Percent Change	2001	2000	Percent Change	2001	2000	Change
Employee Compensation	2,967,629	2,922,076	1.6%	175,071,425	171,114,196	2.3%	77.4%	72.2%	5.1%
Interest	2,192,789	2,206,736	-0.6%	5,504,769	5,492,147	0.2%	2.4%	2.3%	0.1%
Dividends	1,235,849	1,307,444	-5.5%	4,189,704	5,438,200	-23.0%	1.9%	2.3%	-0.4%
Other Income	1,334,345	1,536,798	-13.2%	42,488,911	55,650,911	-23.7%	18.8%	23.5%	-4.7%
Total Income	3,505,116	3,485,363	0.6%	227,254,808	237,695,453	-4.4%	100.4%	100.4%	0.1%
Other Retirement Exclusion	175,177	173,072	1.2%	1,158,306	1,051,525	10.2%	0.5%	0.4%	0.1%
Gross Income	3,505,116	3,485,363	0.6%	226,322,098	236,855,506	-4.4%	100.0%	100.0%	0.0%
Sources of Other Income:									
S-Corporation Income	76,445	75,651	1.0%	7,008,523	7,467,878	-6.2%	3.1%	3.2%	-0.1%
Net Profits from Business	349,709	348,023	0.5%	8,195,771	8,099,693	1.2%	3.6%	3.4%	0.2%
Net Capital Gains	479,614	789,568	-39.3%	7,516,128	18,660,867	-59.7%	3.3%	7.9%	-4.6%
Pensions and Annuities	490,971	526,018	-6.7%	7,733,246	8,340,247	-7.3%	3.4%	3.5%	-0.1%
Distributive Share of									
Partnership Income	101,607	108,185	-6.1%	8,117,718	9,032,839	-10.1%	3.6%	3.8%	-0.2%
Rental Income	110,880	109,856	0.9%	1,387,428	1,273,643	8.9%	0.6%	0.5%	0.1%
Net Gambling Income	20,272	21,659	-6.4%	104,709	118,828	-11.9%	0.0%	0.1%	0.0%
Alimony Received	18,198	18,098	0.6%	282,405	264,379	6.8%	0.1%	0.1%	0.0%
All Other	162,021	170,688	-5.1%	2,142,981	2,392,538	-10.4%	0.9%	1.0%	-0.1%
Sub Total: Other Income	1,334,345	1,536,798	-13.2%	42,488,911	55,650,911	-23.7%	18.8%	23.5%	-4.7%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 4.2 Income Distribution: All Returns 2000-2001 Comparison

Gross Income Level	Number of Returns (000s)			Amounts (\$000s)		
	2001	2000	% Change	2001	2000	% Change
Under \$10,000	689.4	679.6	1.4%	2,811	2,893	-2.8%
10,000 - 20,000	463.2	477.3	-3.0%	6,876	7,078	-2.8%
20,000 - 35,000	575.7	582.8	-1.2%	15,678	15,849	-1.1%
35,000 - 50,000	443.0	437.9	1.2%	18,632	18,410	1.2%
50,000 - 75,000	482.3	478.6	0.8%	29,716	29,496	0.7%
75,000 - 100,000	313.3	305.6	2.5%	27,082	26,403	2.6%
100,000 - 250,000	445.9	426.0	4.7%	63,930	61,194	4.5%
at least 250,000	92.4	97.4	-5.2%	61,597	75,532	-18.4%
Total	3,505.1	3,485.4	0.6%	226,322	236,856	-4.4%

Percentage Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
	2001	2000	change	2001	2000	change
Under \$10,000	19.7%	19.5%	0.2%	1.2%	1.2%	0.0%
10,000 - 20,000	13.2%	13.7%	-0.5%	3.0%	3.0%	0.0%
20,000 - 35,000	16.4%	16.7%	-0.3%	6.9%	6.7%	0.2%
35,000 - 50,000	12.6%	12.6%	0.1%	8.2%	7.8%	0.5%
50,000 - 75,000	13.8%	13.7%	0.0%	13.1%	12.5%	0.7%
75,000 - 100,000	8.9%	8.8%	0.2%	12.0%	11.1%	0.8%
100,000 - 250,000	12.7%	12.2%	0.5%	28.2%	25.8%	2.4%
at least 250,000	2.6%	2.8%	-0.2%	27.2%	31.9%	-4.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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

COUNTY	Number of Returns		Change		Total Income Amount (\$000)		Change	
	2000	2001	Number	%	2000	2001	Amount	%
ATLANTIC	99,817	104,214	4,397	4.4	4,107,312	4,383,634	276,322	6.7
BERGEN	395,916	371,527	(24,389)	(6.2)	34,210,386	30,768,682	(3,441,704)	(10.1)
BURLINGTON	174,253	167,732	(6,521)	(3.7)	10,354,782	10,199,381	(155,401)	(1.5)
CAMDEN	198,194	188,129	(10,065)	(5.1)	10,025,391	9,566,829	(458,562)	(4.6)
CAPE MAY	41,286	37,813	(3,473)	(8.4)	1,924,355	1,739,548	(184,807)	(9.6)
CUMBERLAND	52,925	50,197	(2,728)	(5.2)	2,008,239	1,909,365	(98,874)	(4.9)
ESSEX	294,593	291,814	(2,779)	(0.9)	19,713,699	18,565,687	(1,148,012)	(5.8)
GLOUCESTER	95,563	98,847	(121,468)	3.4	4,689,867	5,021,395	331,528	7.1
HUDSON	220,315	236,653	184,101	7.4	9,071,380	9,722,314	650,934	7.2
HUNTERDON	52,552	48,191	(90,384)	(8.3)	5,175,093	4,465,501	(709,592)	(13.7)
MERCER	138,575	132,933	(167,657)	(4.1)	10,957,945	9,844,955	(1,112,990)	(10.2)
MIDDLESEX	300,590	302,390	41,231	0.6	17,431,252	17,556,337	125,085	0.7
MONMOUTH	261,159	248,132	52,095	(5.0)	22,486,354	20,230,302	(2,256,052)	(10.0)
MORRIS	196,037	195,996	(13,081)	(0.0)	20,926,515	18,749,256	(2,177,259)	(10.4)
OCEAN	209,077	212,609	9,573	1.7	9,860,571	10,009,549	148,978	1.5
PASSAIC	203,036	194,442	170,306	(4.2)	9,565,734	9,083,907	(481,827)	(5.0)
SALEM	24,136	22,966	(113,115)	(4.8)	1,068,151	1,048,186	(19,965)	(1.9)
SOMERSET	136,081	123,682	64,288	(9.1)	13,750,307	12,411,599	(1,338,708)	(9.7)
SUSSEX	59,394	55,413	(144,084)	(6.7)	4,033,702	3,621,338	(412,364)	(10.2)
UNION	199,497	211,362	167,961	5.9	14,516,986	13,748,836	(768,150)	(5.3)
WARREN	43,401	39,855	(49,111)	(8.2)	2,472,928	2,251,145	(221,783)	(9.0)
COUNTY UNKNOWN	88,966	249,603	249,603	180.6	8,504,557	16,082,017	7,577,460	89.1
TOTALS	3,485,363	3,584,500	194,700	2.8	236,855,506	230,979,762	(5,875,744)	(2.5)

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 4.4 Net Charged Tax: Taxable Returns 2000-2001 Comparison

Gross Income Level	Number of Returns (000s)			Amount (\$000s)		
	2001	2000	%Change	2001	2000	%Change
Under \$10,000	0.0	1.8	-100.0%	0	145	-100.0%
10,000 - 20,000	250.3	365.2	-31.5%	41,928	41,541	0.9%
20,000 - 35,000	569.9	569.9	0.0%	181,750	170,772	6.4%
35,000 - 50,000	438.0	424.9	3.1%	250,683	240,463	4.3%
50,000 - 75,000	478.5	466.9	2.5%	483,682	475,080	1.8%
75,000 - 100,000	311.7	300.7	3.7%	504,825	492,564	2.5%
100,000 - 250,000	444.1	421.4	5.4%	1,762,152	1,716,157	2.7%
at least 250,000	92.1	96.8	-4.8%	2,516,879	3,375,146	-25.4%
Total	2,584.5	2,647.6	-2.4%	5,741,899	6,511,868	-11.8%

Percent Distribution by Gross Income Level

Gross Income Level	Number of Returns			Amount		
			change			change
Under \$10,000	0.0%	0.1%	-0.1%	0.0%	0.0%	0.0%
10,000 - 20,000	9.7%	13.8%	-4.1%	0.7%	0.6%	0.1%
20,000 - 35,000	22.0%	21.5%	0.5%	3.2%	2.6%	0.5%
35,000 - 50,000	16.9%	16.0%	0.9%	4.4%	3.7%	0.7%
50,000 - 75,000	18.5%	17.6%	0.9%	8.4%	7.3%	1.1%
75,000 - 100,000	12.1%	11.4%	0.7%	8.8%	7.6%	1.2%
100,000 - 250,000	17.2%	15.9%	1.3%	30.7%	26.4%	4.3%
at least 250,000	3.6%	3.7%	-0.1%	43.8%	51.8%	-8.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 4.5 Average Tax And Effective Rate - All Returns 2000-2001 Comparison

Gross Income Level	Average Tax (\$)			Effective Tax Rate		
	2001	2000	01 - '00 Change	2001	2000	01 - '00 Change
Under \$10,000	\$0	(\$22)	\$22	0.0%	-0.5%	0.5%
10,000 - 20,000	168	51	116	1.1%	0.4%	0.8%
20,000 - 35,000	319	292	26	1.2%	1.1%	0.1%
35,000 - 50,000	572	548	24	1.4%	1.3%	0.1%
50,000 - 75,000	1,011	992	19	1.6%	1.6%	0.0%
75,000 - 100,000	1,620	1,611	8	1.9%	1.9%	0.0%
100,000 - 250,000	3,968	4,028	(60)	2.8%	2.8%	0.0%
at least 250,000	27,317	34,639	(7,322)	4.1%	4.5%	-0.4%
Total	\$2,222	\$1,859	\$363	3.4%	2.8%	0.7%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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

	Tax Year		Change	
	2001	2000	Amount	Percent
Taxes Withheld	4,460.2	4,455.2	5.0	0.1%
Estimated Payments and Credits Applied	1,502.3	1,760.0	(257.7)	-14.6%
Cash Payments	753.3	1,275.5	(522.2)	-40.9%
Gross Collections	6,715.7	7,490.7	(775.0)	-10.3%
Refunds Issued	920.9	758.4	162.5	21.4%
Credits Approved	284.1	247.6	36.5	14.8%
Gross Outflows	1,205.0	1,006.0	199.0	19.8%
Net Collections plus Net Receivables	5,510.6 (30.5)	6,484.7 (6.4)	(974.1) (24.1)	-15.0% 376.8%
Charged Tax	5,480.1	6,478.3	(998.2)	-15.4%
Property Tax Credit	35.3	38.8	(3.5)	-9.0%
Earned Income Credit	72.8	44.5	28.3	63.5%
Net Charged Tax	5,372.0	6,394.9	(1,023.0)	-16.0%

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	104,214	4,383,634	3,890,783	97,490	42,064	37,335	935
BERGEN	371,527	30,768,682	28,351,102	771,678	82,817	76,310	2,077
BURLINGTON	167,732	10,199,381	9,160,828	248,473	60,808	54,616	1,481
CAMDEN	188,129	9,566,829	8,598,542	206,984	50,852	45,706	1,100
CAPE MAY	37,813	1,739,548	1,550,132	43,882	46,004	40,995	1,160
CUMBERLAND	50,197	1,909,365	1,699,586	39,724	38,037	33,858	791
ESSEX	291,814	18,565,687	16,965,241	462,081	63,622	58,137	1,583
GLOUCESTER	98,847	5,021,395	4,512,222	96,975	50,800	45,649	981
HUDSON	236,653	9,722,314	8,857,922	149,960	41,083	37,430	634
HUNTERDON	48,191	4,465,501	4,090,836	145,017	92,663	84,888	3,009
MERCER	132,933	9,844,955	9,072,582	287,464	74,060	68,249	2,162
MIDDLESEX	302,390	17,556,337	15,880,763	392,300	58,059	52,517	1,297
MONMOUTH	248,132	20,230,302	18,590,160	540,648	81,530	74,920	2,179
MORRIS	195,996	18,749,256	17,355,555	580,362	95,661	88,551	2,961
OCEAN	212,609	10,009,549	8,775,982	223,119	47,080	41,278	1,049
PASSAIC	194,442	9,083,907	8,053,678	202,213	46,718	41,419	1,040
SALEM	22,966	1,048,186	941,062	20,292	45,641	40,976	884
SOMERSET	123,682	12,411,599	11,555,880	406,982	100,351	93,432	3,291
SUSSEX	55,413	3,621,338	3,251,905	92,118	65,352	58,685	1,662
UNION	211,362	13,748,836	12,514,434	328,486	65,049	59,209	1,554
WARREN	39,855	2,251,145	2,011,951	53,072	56,483	50,482	1,332
COUNTY UNKNOWN	249,603	16,082,017	14,966,485	445,173	64,430	59,961	1,784
TOTALS	3,584,500	230,979,762	210,647,630	5,834,493	64,438	58,766	1,628

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	89,627	43,983	985	14,587	30,273	630
BERGEN	306,582	88,421	2,178	64,945	56,359	1,601
BURLINGTON	141,791	66,067	1,629	25,941	32,062	675
CAMDEN	162,969	53,716	1,157	25,160	32,306	730
CAPE MAY	29,220	49,774	1,263	8,593	33,186	813
CUMBERLAND	43,046	39,719	806	7,151	27,918	701
ESSEX	255,819	65,201	1,575	35,995	52,399	1,643
GLOUCESTER	85,828	54,790	1,068	13,019	24,493	406
HUDSON	211,914	43,005	656	24,739	24,613	446
HUNTERDON	42,001	97,949	3,177	6,190	56,795	1,872
MERCER	112,801	78,098	2,258	20,132	51,432	1,627
MIDDLESEX	261,176	61,919	1,386	41,214	33,596	737
MONMOUTH	211,343	87,242	2,315	36,789	48,718	1,395
MORRIS	168,392	102,410	3,185	27,604	54,496	1,597
OCEAN	159,449	54,285	1,239	53,160	25,467	481
PASSAIC	169,756	48,720	1,083	24,686	32,950	742
SALEM	19,257	49,547	956	3,709	25,361	509
SOMERSET	107,850	106,855	3,517	15,832	56,041	1,750
SUSSEX	49,341	68,835	1,758	6,072	37,047	882
UNION	179,860	68,344	1,592	31,502	46,237	1,338
WARREN	34,098	61,270	1,467	5,757	28,131	529
COUNTY UNKNOWN	216,521	66,217	1,787	33,082	52,734	1,761
TOTALS	3,058,641	68,373	1,715	525,859	41,551	1,120

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 5C Income by Source of Income by County

COUNTY	EMPLOYEE COMPENSATION		INTEREST	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	90,775	38,657	54,082	1,963
BERGEN	302,539	72,862	267,183	3,404
BURLINGTON	144,091	56,933	107,041	2,025
CAMDEN	163,319	47,275	103,265	1,859
CAPE MAY	29,693	38,900	25,290	2,786
CUMBERLAND	43,399	36,144	25,115	1,953
ESSEX	251,714	55,711	150,399	2,772
GLOUCESTER	86,290	49,427	60,916	1,398
HUDSON	206,303	41,069	113,311	1,710
HUNTERDON	41,189	82,822	37,315	2,397
MERCER	113,827	66,907	84,536	2,451
MIDDLESEX	262,116	55,971	201,743	2,027
MONMOUTH	208,478	72,540	171,680	2,627
MORRIS	167,084	86,312	147,608	2,637
OCEAN	160,448	46,823	143,401	2,653
PASSAIC	168,491	43,683	104,087	2,240
SALEM	19,552	43,177	14,564	1,740
SOMERSET	106,502	89,326	90,938	2,753
SUSSEX	48,643	60,326	38,565	1,560
UNION	179,302	59,948	128,332	2,817
WARREN	33,982	55,102	27,801	1,707
COUNTY UNKNOWN	210,822	53,439	134,896	3,048
TOTALS	3,038,559	56,971	2,232,068	2,297

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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

COUNTY	DIVIDENDS		OTHER INCOME	
	NUMBER	AVERAGE (\$)	NUMBER	AVERAGE (\$)
ATLANTIC	26,366	2,466	3,950	8,388
BERGEN	165,058	4,255	22,382	17,440
BURLINGTON	59,850	2,549	7,940	10,328
CAMDEN	55,913	2,506	8,183	7,486
CAPE MAY	13,317	3,154	1,968	10,711
CUMBERLAND	10,087	2,534	1,734	9,141
ESSEX	80,404	4,410	12,627	16,506
GLOUCESTER	29,741	1,823	4,045	4,884
HUDSON	43,982	2,168	5,853	6,516
HUNTERDON	26,352	3,155	3,093	13,361
MERCER	49,499	4,292	7,020	18,872
MIDDLESEX	106,459	2,225	11,431	7,634
MONMOUTH	110,385	3,375	13,714	13,300
MORRIS	100,696	3,572	12,028	14,300
OCEAN	78,781	2,615	9,053	7,557
PASSAIC	51,800	2,591	6,603	8,216
SALEM	6,515	2,651	1,206	5,897
SOMERSET	62,508	3,881	7,264	15,568
SUSSEX	20,908	2,161	2,743	10,510
UNION	71,001	3,925	8,982	14,597
WARREN	14,518	2,015	1,701	6,634
COUNTY UNKNOWN	74,362	5,162	11,037	24,406
TOTALS	1,258,502	3,068	164,557	11,466

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	37,176	25,618	515	29,490	80,251	2,041	21,190	26,388	354
BERGEN	133,897	36,199	772	135,530	149,984	3,899	31,393	47,553	743
BURLINGTON	57,179	31,623	635	63,445	105,845	2,839	17,851	38,707	612
CAMDEN	66,479	27,366	497	62,023	95,193	2,285	31,400	28,816	363
CAPE MAY	12,727	25,138	557	11,894	83,559	2,297	3,918	29,378	465
CUMBERLAND	16,311	22,615	412	14,980	70,283	1,620	10,990	23,952	293
ESSEX	102,396	31,338	667	73,270	149,370	4,047	75,488	29,616	396
GLOUCESTER	33,634	26,728	481	40,025	84,571	1,740	10,569	33,597	445
HUDSON	103,956	35,814	559	55,134	71,333	1,166	49,228	26,604	288
HUNTERDON	16,007	38,348	1,101	22,895	144,572	4,855	2,346	58,633	1,238
MERCER	46,721	32,495	780	43,933	146,880	4,623	19,748	35,062	543
MIDDLESEX	107,623	32,164	678	112,291	99,137	2,342	36,125	36,498	532
MONMOUTH	87,196	33,708	785	98,572	145,685	4,048	21,807	41,146	680
MORRIS	69,470	37,132	982	82,400	166,811	5,413	13,485	51,073	1,043
OCEAN	64,413	27,832	587	73,970	82,829	1,995	18,185	34,052	518
PASSAIC	69,678	28,637	604	57,578	88,892	2,194	39,937	26,387	333
SALEM	7,285	24,620	411	8,770	77,113	1,600	2,788	29,287	355
SOMERSET	44,262	40,350	1,139	50,557	177,320	6,103	10,852	48,940	973
SUSSEX	18,279	29,570	654	26,200	100,778	2,703	3,910	42,161	661
UNION	74,653	31,072	667	66,155	130,174	3,255	35,511	33,265	479
WARREN	13,029	29,191	645	17,135	91,267	2,287	3,249	35,661	533
COUNTY UNKNOWN	105,074	34,982	794	69,356	131,867	3,978	35,586	30,688	455
TOTALS	1,287,445	31,025	678	1,215,603	112,442	3,061	495,556	35,794	559

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	6,553	18,826	342	7,229	41,324	912	613	21,380	274
BERGEN	28,884	30,093	782	32,999	79,853	2,310	2,291	31,311	535
BURLINGTON	10,755	20,683	424	13,821	41,833	898	1,048	22,805	378
CAMDEN	11,040	19,437	398	12,589	45,199	1,081	1,194	19,107	210
CAPE MAY	3,831	22,087	499	4,467	42,743	1,064	195	18,249	239
CUMBERLAND	3,140	16,842	385	3,650	38,509	1,018	257	19,288	300
ESSEX	17,180	26,891	666	16,175	82,835	2,817	2,175	25,282	409
GLOUCESTER	5,384	15,809	247	7,034	31,634	542	476	18,400	209
HUDSON	12,986	17,365	307	10,166	34,357	644	1,308	21,280	270
HUNTERDON	2,605	32,295	965	3,371	76,955	2,620	149	37,026	1,095
MERCER	9,269	27,244	751	9,666	77,086	2,561	889	24,335	427
MIDDLESEX	17,949	21,098	441	21,208	45,200	1,023	1,627	21,703	268
MONMOUTH	16,656	26,358	633	18,386	70,433	2,140	1,292	27,590	463
MORRIS	11,415	29,214	730	15,025	75,239	2,316	840	30,219	544
OCEAN	23,896	16,937	272	27,708	33,052	667	1,074	19,667	241
PASSAIC	11,383	20,768	434	11,956	45,717	1,080	1,060	22,300	280
SALEM	1,527	16,133	278	2,014	33,345	714	131	13,304	117
SOMERSET	6,918	29,557	783	8,189	79,746	2,616	511	28,252	480
SUSSEX	2,610	21,190	430	3,225	51,044	1,293	176	20,202	217
UNION	14,386	27,815	715	15,242	66,031	2,029	1,486	23,709	324
WARREN	2,540	18,556	343	3,013	36,640	692	146	18,583	202
COUNTY UNKNOWN	18,242	31,921	950	13,278	82,316	2,912	1,026	28,916	504
TOTALS	239,149	23,051	535	260,411	55,050	1,543	19,964	23,314	363

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	140,933	68,477	2,433	19,648	3,600	5,049
BERGEN	540,056	216,939	6,835	88,489	20,229	16,036
BURLINGTON	244,998	107,437	4,177	35,685	9,564	4,824
CAMDEN	262,741	131,385	4,391	34,016	10,253	7,585
CAPE MAY	54,174	20,126	1,198	11,807	1,621	805
CUMBERLAND	68,827	35,330	1,821	9,633	1,811	2,911
ESSEX	381,259	201,526	5,563	47,217	12,450	20,442
GLOUCESTER	145,906	68,595	2,777	17,903	5,761	3,101
HUDSON	301,953	126,686	4,222	31,185	6,581	17,203
HUNTERDON	74,457	33,216	797	8,469	3,268	825
MERCER	186,532	85,102	2,925	27,032	6,810	4,998
MIDDLESEX	435,889	187,717	6,493	56,430	15,674	18,335
MONMOUTH	365,090	167,558	5,518	49,675	15,553	8,029
MORRIS	293,421	126,238	3,267	37,995	12,414	6,340
OCEAN	314,287	124,303	7,592	74,502	9,582	5,635
PASSAIC	263,976	133,092	3,827	32,963	9,397	10,135
SALEM	33,750	14,961	689	5,160	1,162	674
SOMERSET	182,428	81,084	2,111	21,640	6,842	5,552
SUSSEX	84,838	41,204	1,315	8,172	3,816	1,291
UNION	292,759	134,910	4,315	42,652	9,913	13,052
WARREN	60,003	26,738	976	7,904	2,217	964
COUNTY UNKNOWN	332,237	127,692	5,087	42,062	6,850	11,436
TOTALS	5,060,514	2,260,316	78,329	710,239	175,368	165,222

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

Table 5E Summary of Filing Characteristics (continued)

COUNTY	FILING STATUS (RETURNS)				
	SINGLE	MARRIED FILING JOINT	HEAD OF HOUSEHOLD	MARRIED FILING SEPARATE	QUALIFIED WIDOW
ATLANTIC	43,729	36,719	1,827	21,803	136
BERGEN	162,781	168,529	6,097	33,684	436
BURLINGTON	67,934	77,266	3,398	18,899	235
CAMDEN	77,519	74,612	3,106	32,594	298
CAPE MAY	16,558	16,361	728	4,113	53
CUMBERLAND	19,451	18,630	787	11,247	82
ESSEX	119,576	89,445	4,790	77,663	340
GLOUCESTER	39,018	47,059	1,587	11,045	138
HUDSON	116,942	65,300	3,645	50,536	230
HUNTERDON	18,612	26,266	776	2,495	42
MERCER	55,990	53,599	2,539	20,637	168
MIDDLESEX	125,572	133,499	5,175	37,752	392
MONMOUTH	103,852	116,958	3,895	23,099	328
MORRIS	80,885	97,425	3,124	14,325	237
OCEAN	88,309	101,678	3,034	19,259	329
PASSAIC	81,061	69,534	2,613	40,997	237
SALEM	8,812	10,784	423	2,919	28
SOMERSET	51,180	58,746	2,260	11,363	133
SUSSEX	20,889	29,425	936	4,086	77
UNION	89,039	81,397	3,672	36,997	257
WARREN	15,569	20,148	686	3,395	57
COUNTY UNKNOWN	123,316	82,634	6,821	36,612	220
TOTALS	1,526,594	1,476,014	61,919	515,520	4,453

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	213,010	20,579	458	16,474
BERGEN	777,224	39,588	993	28,362
BURLINGTON	361,999	28,175	686	22,662
CAMDEN	404,379	23,658	512	19,093
CAPE MAY	75,921	22,913	578	15,214
CUMBERLAND	105,968	18,018	375	14,803
ESSEX	595,235	31,191	776	23,559
GLOUCESTER	220,262	22,797	440	19,364
HUDSON	435,220	22,339	345	19,467
HUNTERDON	110,941	40,251	1,307	30,749
MERCER	278,444	35,357	1,032	27,351
MIDDLESEX	639,280	27,463	614	22,949
MONMOUTH	548,201	36,903	986	27,586
MORRIS	432,073	43,394	1,343	33,377
OCEAN	448,172	22,334	498	16,763
PASSAIC	406,465	22,349	497	18,108
SALEM	49,873	21,017	407	16,927
SOMERSET	270,354	45,909	1,505	35,189
SUSSEX	129,858	27,887	709	22,597
UNION	437,582	31,420	751	24,564
WARREN	88,958	25,306	597	21,049
COUNTY UNKNOWN	<u>466,779</u>	34,453	954	24,136
TOTALS	7,496,198	30,813	778	22,743

Statistics of Income 2003: New Jersey Income Tax Returns for 2001

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	20,353	18,455	23,606	14,156	13,392	7,012	6,276	679	205	80
BERGEN	64,859	42,379	54,498	46,259	51,607	35,745	59,528	10,899	3,788	1,965
BURLINGTON	29,753	19,683	26,258	22,050	26,666	17,801	22,404	2,302	575	240
CAMDEN	38,233	28,238	33,527	24,524	27,177	16,109	17,595	2,013	496	217
CAPE MAY	8,994	6,480	6,808	4,606	5,025	2,559	2,786	397	105	53
CUMBERLAND	11,598	8,764	10,624	6,706	6,664	3,156	2,365	227	67	26
ESSEX	59,211	47,481	57,148	37,725	33,275	18,788	29,040	5,881	2,057	1,208
GLOUCESTER	18,132	12,572	15,883	13,140	16,654	11,066	10,643	591	124	42
HUDSON	50,579	44,018	49,308	33,511	28,769	13,808	14,546	1,541	427	146
HUNTERDON	7,308	3,747	5,045	4,773	6,888	5,829	12,130	1,881	404	186
MERCER	24,442	16,774	21,864	16,577	17,513	11,911	19,403	3,010	913	526
MIDDLESEX	52,101	37,411	47,421	39,895	46,718	32,132	42,320	3,411	698	283
MONMOUTH	45,996	27,231	33,088	27,276	33,991	25,855	44,532	6,802	2,176	1,185
MORRIS	30,308	17,942	24,165	22,372	27,346	21,463	41,616	7,373	2,230	1,181
OCEAN	47,501	32,152	34,964	26,333	31,049	19,709	18,910	1,439	390	162
PASSAIC	40,186	33,657	38,123	24,912	23,605	14,354	17,391	1,646	403	165
SALEM	4,766	3,209	4,022	2,949	3,742	2,288	1,852	105	19	14
SOMERSET	18,640	11,335	15,084	14,006	17,334	13,023	27,029	4,900	1,498	833
SUSSEX	8,953	5,161	7,246	7,071	9,827	7,288	8,863	767	171	66
UNION	39,560	30,517	37,448	28,083	27,949	16,934	24,970	3,925	1,229	747
WARREN	7,012	4,446	5,881	5,125	6,561	4,802	5,601	348	61	18
COUNTY UNKNOWN	52,871	41,982	46,917	32,567	30,497	16,324	22,212	3,851	1,404	978
TOTALS	681,356	493,634	598,928	454,616	492,249	317,956	452,012	63,988	19,440	10,321

APPENDIX

EXPLANATION OF TERMS, DATA SOURCES & LIMITATIONS

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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 New Jerseyans 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 \$15,000 on a joint return
 - (b) Up to \$7,500 if married filing separately
 - (c) Up to \$11,250 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 15% of 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 2001, 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 May 24, 2002 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.