**State Income Tax as a Percentage of Federal Adjusted Gross Income (AGI)**

**South Carolina Georgia North Carolina**

**State Tax Base Federal Taxable Income Federal AGI Federal Taxable Income**

**Avg. State Tax/Return $1,209 $1,763 $2,057**

**Rank (1 being highest tax burden) 36 20 13**

**Effective Tax Rate 2.8% 3.5% 4.3%\***

**\*Prior to NC’s recent enactment of its “surtax” on income that exceeds a certain threshold; effective rate likely higher**

**Rank (1 being highest tax burden) 34 21 10**

**Standard Deductions for 2009**

**Single $5,700 $2,300 $3,000**

**Married/Single $5,700 $1,500 $3,000**

**Married/Joint $11,400 $3,000 $6,000**

**Head Household $8,350 $2,300 $4,400**

**Personal Exemptions for 2009**

**Per Person/Filer $3,650 $2,700 $2,500 / $2,000\***

**Dependent $3,650 $3,000 $100 credit**

**\*NC personal exemption reduced to $2,000/filer at <$60,000 AGI (single); <$100,000 (married)**

**Top Tax Bracket (Married/Joint) 7% at $13,701 6% at $10,001 7.75% at $100,001\***

**Notes: 6% at 10,961 6% at $1**

**\*NC has a 2% “surtax” at $100,001 and a 3% “surtax” at $250,001**

**AGI Threshold at which SC Tax**

**Burden is Higher than GA or NC**

**(Married/Joint w/ 2 kids) N/A $150,000\* None\*\***

**\*At $150,000, the SC filer pays $128 more in tax than the similarly situation GA filer**

**\*\*At no level up to $1,000,000 in AGI is SC’s individual income tax burden higher than NC’s (married or single)**