

Individual Income Tax Rate Reductions — 2009, 2011, and 2013 Legislative Sessions

Filing Status	2013 <small>(S.L. 2013, ch. 451, § 4; SB 2156)</small>			2011 <small>(S.L. 2011, ch. 457, § 7; HB 1047)</small>			2009 <small>(S.L. 2009, ch. 535, § 5, SB 2199)</small>			2008		
	North Dakota Taxable Income			North Dakota Taxable Income			North Dakota Taxable Income			North Dakota Taxable Income		
	Over	But not over	Rate	Over	But not over	Rate	Over	But not over	Rate	Over	But not over	Rate
Single	\$ 0	\$ 36,250	1.22%	\$ 0	\$ 34,500	1.51%	\$ 0	\$ 33,950	1.84%	\$ 0	\$ 32,550	2.10%
	36,250	87,850	2.27%	34,500	83,600	2.82%	33,950	82,250	3.44%	32,550	78,850	3.92%
	87,850	183,250	2.52%	83,600	174,400	3.13%	82,250	171,550	3.81%	78,850	164,550	4.34%
	183,250	398,350	2.93%	174,400	379,150	3.63%	171,550	372,950	4.42%	164,550	357,700	5.04%
	398,350	-	3.22%	379,150	-	3.99%	372,950	-	4.86%	357,700	-	5.54%
Married Filing Jointly / Qualifying Widow(er)	\$ 0	\$ 60,650	1.22%	\$ 0	\$ 57,700	1.51%	\$ 0	\$ 56,750	1.84%	\$ 0	\$ 54,400	2.10%
	60,650	146,400	2.27%	57,700	139,350	2.82%	56,750	137,050	3.44%	54,400	131,450	3.92%
	146,400	223,050	2.52%	139,350	212,300	3.13%	137,050	208,850	3.81%	131,450	200,300	4.34%
	223,050	398,350	2.93%	212,300	379,150	3.63%	208,850	372,950	4.42%	200,300	357,700	5.04%
	398,350	-	3.22%	379,150	-	3.99%	372,950	-	4.86%	357,700	-	5.54%
Head of Household	\$ 0	\$ 48,600	1.22%	\$ 0	\$ 46,250	1.51%	\$ 0	\$ 45,500	1.84%	\$ 0	\$ 43,650	2.10%
	48,600	125,450	2.27%	46,250	119,400	2.82%	45,500	117,450	3.44%	43,650	112,650	3.92%
	125,450	203,150	2.52%	119,400	193,350	3.13%	117,450	190,200	3.81%	112,650	182,400	4.34%
	203,150	398,350	2.93%	193,350	379,150	3.63%	190,200	372,950	4.42%	182,400	357,700	5.04%
	398,350	-	3.22%	379,150	-	3.99%	372,950	-	4.86%	357,700	-	5.54%
Married Filing Separately	\$ 0	\$ 30,325	1.22%	\$ 0	\$ 28,850	1.51%	\$ 0	\$ 28,375	1.84%	\$ 0	\$ 27,200	2.10%
	30,325	73,200	2.27%	28,850	69,675	2.82%	28,375	68,525	3.44%	27,200	65,725	3.92%
	73,200	111,525	2.52%	69,675	106,150	3.13%	68,525	104,425	3.81%	65,725	100,150	4.34%
	111,525	199,175	2.93%	106,150	189,575	3.63%	104,425	186,475	4.42%	100,150	178,850	5.04%
	199,175	-	3.22%	189,575	-	3.99%	186,475	-	4.86%	178,850	-	5.54%
Tax rate decrease %	19.30%			17.90%			12.30%					
Revenue decrease ¹	-\$200 million			-\$120 million			-\$90 million					
Net tax liability ²	Not Available			\$851 million (2011-12 returns)			\$669 million (2009-10 returns)			\$638 million (2007-08 returns)		

Corporation Income Tax Rate Reductions — 2009, 2011, and 2013 Legislative Sessions

	2013 <small>(S.L. 2013, ch. 451, § 3; SB 2156)</small>			2011 <small>(S.L. 2011, ch. 457, § 6; HB 1047)</small>			2009 <small>(S.L. 2009, ch. 535, § 4, SB 2199)</small>			2008		
	North Dakota Taxable Income			North Dakota Taxable Income			North Dakota Taxable Income			North Dakota Taxable Income		
	Over	But not over	Rate	Over	But not over	Rate	Over	But not over	Rate	Over	But not over	Rate
C Corporation	\$ 0	\$ 25,000	1.48%	\$ 0	\$ 25,000	1.68%	\$ 0	\$ 25,000	2.10%	\$ 0	\$ 3,000	2.60%
	25,000	50,000	3.73%	25,000	50,000	4.23%	25,000	50,000	5.25%	3,000	8,000	4.10%
	50,000	-	4.53%	50,000	-	5.15%	50,000	-	6.40%	8,000	20,000	5.60%
										20,000	30,000	6.40%
									30,000	-	6.50%	
Tax rate decrease %	11.9%			19.5%			Not applicable*					
Revenue decrease ¹	-\$50 million			-\$25 million			-\$10 million					
Net tax liability ²	Not Available			\$180 million (2011-12 returns)			\$207 million (2009-10 returns)			\$219 million (2007-08 returns)		

Important: See Notes on other side of this document.

* Both the number of income brackets and the tax rates were reduced.

*Prepared by Office of State Tax Commissioner
November 2013*

Notes:

- 1** Amount shown is the expected revenue decrease from the legislation at the time it was enacted (as estimated on the fiscal note). Actual decreases in revenue were greater than the amount shown because the individual and corporate income tax bases exceeded the level forecasted.
- 2** Amount shown is the actual net tax liability from the tax returns filed for the two tax years during which the rates were in effect. Generally, this amount exceeded what was forecasted. The amount shown for corporations is incomplete because it does not include all of the 2012 tax year returns due to fiscal years and extensions; a 2012 corporate tax return may be filed up to September 15, 2014. The amount for the 2013-15 biennium is unavailable; 2013 tax year returns will not begin arriving until January 2014 at the earliest.