



Tax Rate Schedules

For Tax Year 2024, the North Carolina individual income tax rate is 4.50% (0.0450).

For Tax Year 2023, the North Carolina individual income tax rate is 4.75% (0.0475).

Tax rates for previous years are as follows:

- For Tax Year 2022, the North Carolina individual income tax rate is 4.99% (0.0499).
- For Tax Years 2019, 2020, and 2021 the North Carolina individual income tax rate is 5.25% (0.0525).
- For Tax Years 2017 and 2018, the North Carolina individual income tax rate is 5.499% (0.05499).
- For Tax Years 2015 and 2016, the North Carolina individual income tax rate is 5.75% (0.0575).
- [For Tax Year 2014 \(/taxes/individual-income-tax/tax-rate-schedules/tax-rate-tax-year-2014\)](/taxes/individual-income-tax/tax-rate-schedules/tax-rate-tax-year-2014).
- [For Tax Years 2011 through 2013 \(/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-years-2011-2013\)](/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-years-2011-2013).
- [For Tax Years 2009 and 2010 \(/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-years-2009-and-2010\)](/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-years-2009-and-2010).
- [For Tax Years 2008 \(/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-year-2008\)](/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-year-2008).
- [For Tax Year 2007 \(/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-year-2007\)](/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-year-2007).

- [For Tax Years 2001 through 2006 \(/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-years-2001-2006\)](/taxes/individual-income-tax/tax-rate-schedules/tax-rate-schedule-tax-years-2001-2006).

[Session Law 2023-134 \(https://www.ncleg.gov/Sessions/2023/Bills/House/PDF/H259v7.pdf\)](https://www.ncleg.gov/Sessions/2023/Bills/House/PDF/H259v7.pdf) also updated the NC individual income tax rate for future Tax Years. The new rate for each tax year is as follows:

- For Taxable Years beginning in 2024, the North Carolina individual income tax rate is 4.5%.
- For Taxable Years beginning in 2025, the North Carolina individual income tax rate is 4.25%.
- For Taxable Years after 2025, the North Carolina individual income tax rate is 3.99%.

“Additional rate changes may apply to tax years beginning with 2027 based on certain rate reduction triggers. For more information, see [Session Law 2023-134 \(https://www.ncleg.gov/Sessions/2023/Bills/House/PDF/H259v7.pdf\)](https://www.ncleg.gov/Sessions/2023/Bills/House/PDF/H259v7.pdf).”