

**HISTORICAL DATA ON OPTIONAL ACTIVE TRADE OR BUSINESS INCOME TAX RATES**

**Tax Years 2006 to 2018 from SC Individual Income Tax Returns**

Tax Year	Returns	Active Trade or Business Tax Reported	Eligible Business Income	Annual Growth	Calculated Annual Tax Reduction	Tax Rate
2006	23,553	150,113,123	2,309,432,662		(716,538)	6.50%
2007	43,939	168,980,144	2,816,335,733	21.9%	(27,035,811)	6.00%
2008	50,616	152,163,529	2,766,609,623	-1.8%	(39,567,414)	5.50%
2009	52,560	131,272,858	2,625,457,160	-5.1%	(50,010,885)	5.00%
2010	58,724	154,648,540	3,092,970,800	17.8%	(58,747,501)	5.00%
2011	63,370	167,907,502	3,358,150,042	8.6%	(64,028,170)	5.00%
2012	70,790	179,399,227	4,143,169,209	23.4%	(106,181,307)	4.33%
2013	75,865	160,374,508	4,369,877,602	5.5%	(139,827,731)	3.67%
2014	85,954	160,220,295	5,340,676,500	22.2%	(206,564,582)	3.00%
2015	87,998	175,581,818	5,852,727,252	9.6%	(226,748,659)	3.00%
2016	92,802	193,721,184	6,457,372,800	10.3%	(241,525,053)	3.00%
2017	100,102	220,686,001	7,356,200,033	13.9%	(266,592,636)	3.00%
2018	107,397	246,528,936	8,217,631,200	11.7%	(297,811,363)	3.00%

Notes: Calculated annual tax reduction is based on a re-calculation of each SC income tax return with business income eligible for the optional lower rate. For each of these returns, we add back the eligible business income, estimate the higher tax liability using the appropriate marginal rates, and compare this amount to the reported tax liability. §12-6-545