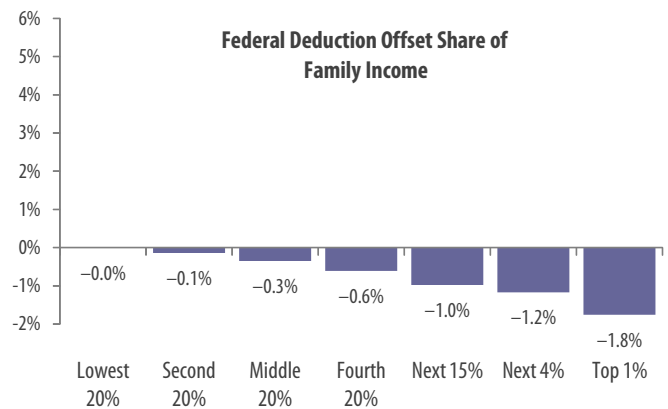
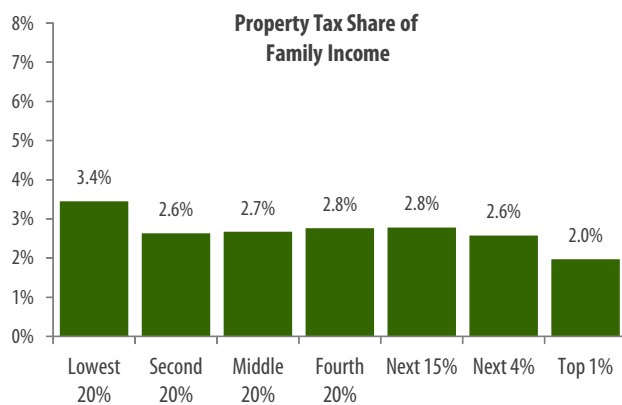
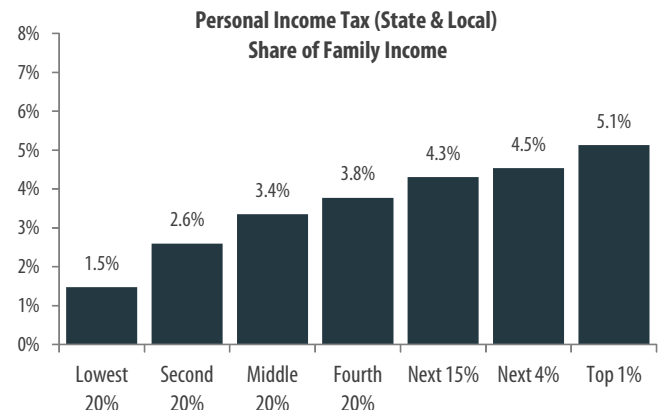
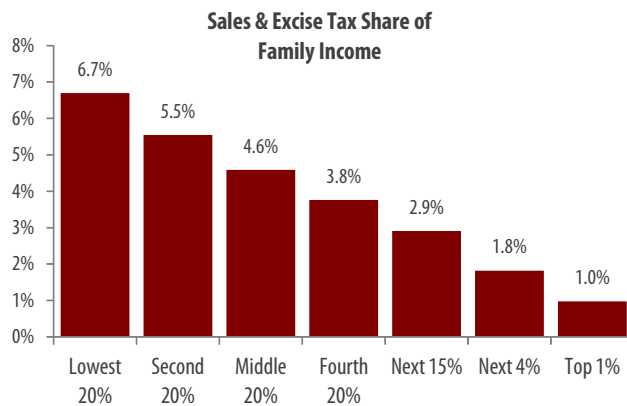
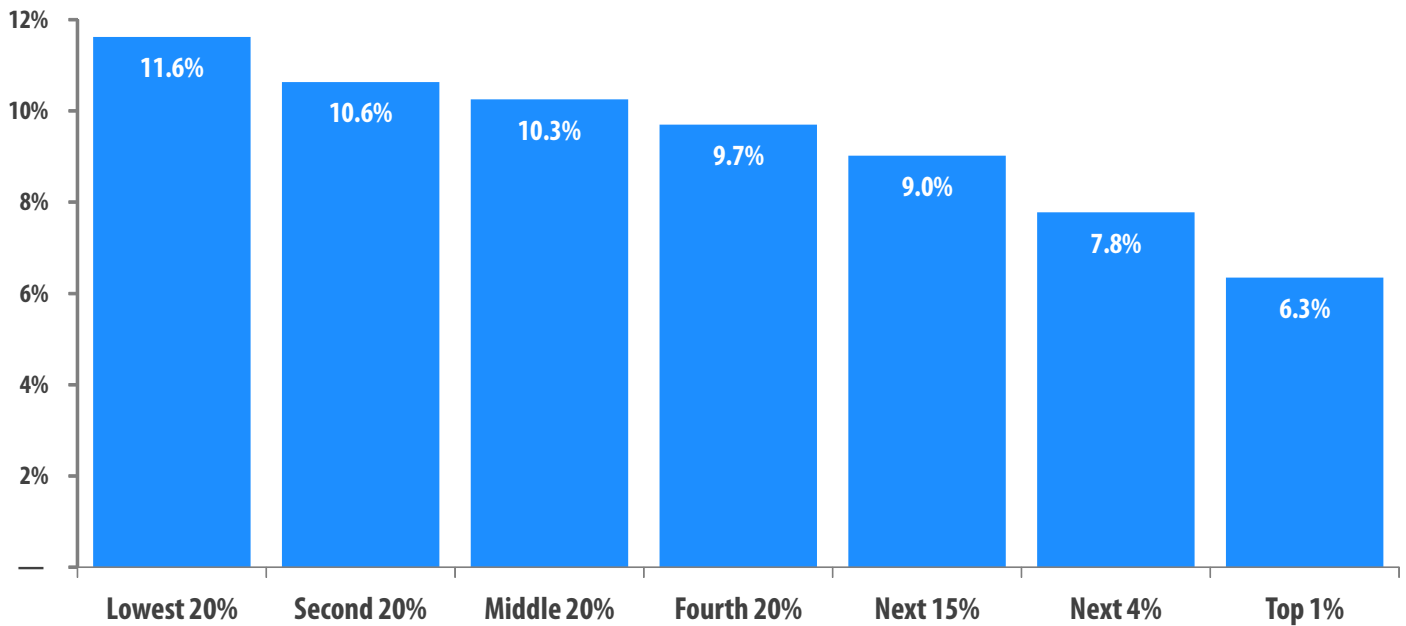


Ohio State & Local Taxes

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Ohio enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post- federal offset.

Ohio State & Local Taxes

Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$31,000	\$31,000 – \$49,000	\$49,000 – \$76,000	\$76,000 – \$138,000	\$138,000 – \$324,000	\$324,000 or more
Average Income in Group	\$9,700	\$23,700	\$39,900	\$61,500	\$98,100	\$197,300	\$827,600
Sales & Excise Taxes	6.7%	5.5%	4.6%	3.8%	2.9%	1.8%	1.0%
General Sales—Individuals	2.7%	2.5%	2.2%	1.9%	1.5%	1.0%	0.5%
Other Sales & Excise—Ind.	2.2%	1.5%	1.1%	0.9%	0.6%	0.4%	0.1%
Sales & Excise on Business	1.8%	1.5%	1.2%	1.0%	0.7%	0.5%	0.3%
Property Taxes	3.4%	2.6%	2.7%	2.8%	2.8%	2.6%	2.0%
Property Taxes on Families	3.4%	2.6%	2.6%	2.6%	2.6%	2.2%	1.1%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.8%
Income Taxes	1.5%	2.6%	3.4%	3.8%	4.3%	4.6%	5.2%
Personal Income Tax (State and Local)	1.5%	2.6%	3.4%	3.8%	4.3%	4.5%	5.1%
Corporate Income Tax (Local)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Taxes	11.6%	10.8%	10.6%	10.3%	10.0%	9.0%	8.1%
Federal Deduction Offset	0.0%	-0.1%	-0.3%	-0.6%	-1.0%	-1.2%	-1.8%
OVERALL TOTAL	11.6%	10.6%	10.3%	9.7%	9.0%	7.8%	6.3%

Note: Table shows detailed breakout of data on previous page.

Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Offers an income tax credit for child and dependent care expenses

Regressive Features

- ✗ Fails to provide refundable tax credits to offset the impact of sales, excise, and property taxes

Recent Developments

- ▲ Last installment of 2005, 21 percent across the board income tax rate cuts went into effect
- ▲ Eliminated Estate Tax

Incidence of Recent Personal Income Tax Rate Reductions in Ohio

