



Individual Income Tax – Ohio

Ohio’s individual income tax traces back to 1912, when voters approved a constitutional amendment specifically authorizing the General Assembly to levy such a tax. Legislative action did not follow until December 1971 when the tax was enacted. It became effective Jan. 1, 1972 for individuals and estates. In 2002, the General Assembly expanded the income tax to include trusts.

The individual income tax is state government’s second largest source of revenue. During fiscal year 2015, total net collections were close to \$8.9 billion. Of that amount, about \$8.5 billion was directed to the General Revenue Fund, where it comprised about 38.4 percent of General Revenue Fund tax revenue.

accelerating the final incremental income tax reduction by one year, so that in tax year 2014 taxpayers received the full 10-percent reduction.

In June 2015, HB 64, the biennial appropriations bill for fiscal years 2016-2017, was enacted. HB 64 separated business income from non-business income for purposes of the individual income tax. It allowed a deduction of 75 percent of the first \$250,000 of business income (\$125,000 for married filing separately) in tax year 2015 and 100 percent of those amounts in tax year 2016 and beyond.

In October 2015, Senate Bill (SB) 208 was enacted, which made adjustments to the changes made by HB 64. The tax calculations described below take the SB 208 changes into account.

For the 2015 taxable year, Ohio’s individual income tax liability before credits is the sum of the taxes levied on business income and non-business income. The tax rate on non-business income is one of nine graduated rates, ranging from 0.495 percent on the first \$5,200 of taxable income to 4.997 percent on taxable income in excess of \$208,500 (see table 3A). Individual taxpayers whose taxable income is less than or equal to \$10,000 are effectively exempt from the tax since they receive a full credit against the tax otherwise due. The tax on business income is one of six graduated rates of no more than 3.0 percent of the amount of taxable business income – that is, the amount of business income in excess of the business income deduction and after deduction of any excess personal or dependent exemptions that were unused after calculating the tax due on non-business income. See table 3B for rates and chart 1 for a flowchart depicting the calculation of the Ohio Individual Income tax for tax year 2015.

This chapter includes 12 tables presenting information compiled from Ohio individual income tax returns for taxable year 2013 (filed in 2014). Taxable year 2013 data is the latest data available. The data shows that more than 5.4 million taxpayers filed tax returns, reporting total federal adjusted gross income of approximately \$384.4 billion. More than 1.5 million returns indicated \$0 tax liability.

Taxpayer

(Ohio Revised Code 5747.01 and 5747.02)

The state individual income tax is levied on every individual, trust and estate residing in Ohio, earning or receiving income in Ohio, or otherwise having nexus with Ohio. The tax also applies to winners of Ohio lottery prizes

Fiscal year	General Revenue Fund	Local Government Fund	Other*	Total
2011	\$8,120.3	\$686.7	\$13.0	\$8,820.0
2012	\$8,432.9	\$584.3	\$12.5	\$9,029.7
2013	\$9,507.8	\$348.7	\$13.3	\$9,869.8
2014	\$8,064.9	\$347.3	\$12.9	\$8,425.1
2015	\$8,506.7	\$365.5	\$11.1	\$8,883.2

Source: Office of Budget and Management OAKS financial report

* This column includes distributions to the Political Party Fund and the Attorney General Claims Fund

Ohio’s income tax rates have been gradually falling since 2005, when the 126th General Assembly enacted House Bill (HB) 66, scheduling five annual across-the-board income tax rate reductions of 4.2 percent each. In 2009, state law was revised to temporarily postpone the fifth and final income tax rate reduction, which was finally instituted for taxable year 2011. As such, tax rates in 2011 and 2012 were 21 percent lower than they were for 2004.

In July 2013, the 130th General Assembly enacted HB 59, which included several income tax changes, notably an across-the-board income tax rate reduction from tax year 2012 levels of 8.5 percent for tax year 2013, 9 percent for tax year 2014 and 10 percent for tax year 2015 and beyond. In June 2014, the 130th General Assembly enacted HB 483 as part of the mid-biennium budget review,

and casino gaming winnings. Withholding responsibilities apply to employers who pay wages and salaries to employees who work in Ohio.

Tax Base

(R.C. 5747.01 et seq.)

The tax base for individuals on income other than business income is federal adjusted gross income, plus or minus Ohio adjustments, less an exemption for the taxpayer, the taxpayer's spouse and each dependent. The tax base for the business income of individuals is taxable business income. In the case of estates, the tax is measured by Ohio taxable income. In the case of trusts, the tax base is modified Ohio taxable income. Calculating net liability for the individual income tax is summarized in the following five steps:

1. Calculate Ohio adjusted gross income (OAGI) by applying Ohio additions and deductions to federal adjusted gross income (FAGI) as reported on the federal form 1040.
2. Calculate the Ohio individual income tax base by subtracting the income-based exemptions from OAGI. For taxable year 2015, each taxpayer receives personal and dependency exemptions equal to the product of the number of exemptions claimed on his or her federal income tax return times the personal exemption amount for the taxpayer, as listed below:

Ohio Adjusted Gross Income	Deduction Per Exemption
\$40,000 or less	\$2,200
\$40,001 to \$80,000	\$1,950
\$80,001 or more	\$1,700

3. Determine the amount of taxable business income and calculate the tax on it. Taxable business income is the amount of business income included in FAGI minus the business income deduction and less any excess personal or dependent exemptions that were unused after calculating the tax due on non-business income. The tax is found by multiplying that amount by the rates presented in table 3B.

4. Calculate non-business income by subtracting business income from the Ohio income tax base. Apply the graduated tax rates in table 3A to Ohio taxable non-business income. Add this to the tax on business income to calculate gross tax liability.

5. Calculate net tax liability by subtracting applicable credits and grants from gross tax liability.

Ohio Taxable Income	Tax Calculation
0-\$5,200	0.495%
\$5,200- \$10,400	\$25.74 + .990% of excess over \$5,200
\$10,400-\$15,650	\$77.22 + 1.980% of excess over \$10,400
\$15,650-\$20,900	\$181.17 + 2.476% of excess over \$15,650
\$20,900-\$41,700	\$311.16 + 2.969% of excess over \$20,900
\$41,700-\$83,350	\$928.71 + 3.465% of excess over \$41,700
\$83,350- \$104,250	\$2,371.88 + 3.960% of excess over \$83,350
\$104,250-\$208,500	\$3,199.52 + 4.597% of excess over \$104,250
More than \$208,500	\$7,991.90 + 4.997% of excess over \$208,500

Ohio Taxable Income	Tax Calculation
0-\$5,200	0.495%
\$5,200- \$10,400	\$25.74 + .990% of excess over \$5,200
\$10,400-\$15,650	\$77.22 + 1.980% of excess over \$10,400
\$15,650-\$20,900	\$181.17 + 2.476% of excess over \$15,650
\$20,900-\$41,700	\$311.16 + 2.969% of excess over \$20,900
More than \$41,700	\$928.71 + 3% of excess over \$41,700

Rates

(R.C. 5747.02)

See table 3A for individual income tax rates on non-business income for the 2015 taxable year. In 2010, the law required the Tax Commissioner to begin annually adjusting the size of each bracket for inflation each July under R.C.5747.02(A). The tax rates do not change as part of this adjustment. However, HB 59 of the 130th General Assembly froze brackets at the tax year 2012 level from tax year 2013 to tax year 2015. The adjustment is scheduled to resume beginning with tax year 2016.

Division (8) of this same code section requires tax rates to be temporarily adjusted downward in any year in which the director of the Ohio Office of Budget and Management determines that the budget stabilization fund (or "Rainy Day" fund) is equal to 8.5 percent of the general revenue fund revenues of the preceding fiscal year, and that the percentage of the balance in the income tax reduction fund exceeds thirty-five one hundredths of one per cent of the amount of revenue that the director estimates will be received from the income tax in the current fiscal year without regard to any reduction under division (8) and certifies that percentage to the Tax Commissioner.

See table 3B for Individual income tax rates on business income for the 2015 taxable year.

Additions, Deductions and Exemptions

The starting point for the Ohio individual income tax return is federal adjusted gross income (FAGI). Additions and deductions are applied to FAGI to calculate Ohio adjusted gross income (OAGI) (R.C. 5747.01(A)). Tax on taxable business income is calculated using a special schedule (2015 Ohio IT BUS – Business Income Schedule).

Personal and dependent exemptions (R.C. 5747.025 and 5747.02(A))

For tax year 2015 (returns filed in 2016), individuals may claim an amount for personal and dependent exemptions equal to the product of the number of exemptions claimed on their federal income tax return multiplied by the amount per exemption for the taxpayer. The amount per exemption, the total of which is subtracted from OAGI before tax rates are applied, is determined based on the OAGI shown on the annual Ohio income tax return. Any excess is deducted from taxable business income before computing the tax on taxable business income.

The personal exemption amount is typically adjusted for inflation each year. However, by law the Tax Commissioner does not make such adjustments for taxable years 2013, 2014 or 2015. For taxable years beginning in 2016 and thereafter, adjustments resume in accordance with R.C. 5747.025(C).

Major additions for individuals

Major additions for individuals, to the extent not already included in FAGI, include:

- non-Ohio state or local government interest and dividends.
- a pass-through entity add back.
- add back of five-sixths of the depreciation for Internal Revenue Code sections 168(k) and 179.

Major deductions for individuals

Major deductions for individuals, to the extent not excluded from FAGI (other than business income), include:

- certain federal interest and dividends.
- reciprocity income (income tax paid to other states - for details, see **Special Provisions**).
- state or municipal income tax overpayments deducted on a prior year's federal income tax return.
- business income deduction.
- qualified disability and survivorship benefits.
- Social Security and some railroad retirement benefits.
- certain unsubsidized health insurance, long-term care insurance and excess medical expenses.
- funds deposited into, and earnings on, an Ohio Medical Savings Account.
- interest income from Ohio public and Ohio purchase obligations and gains from the sale or other disposi-

tion of Ohio public obligations.

- repayment of income reported in a prior year.
- one-fifth of the depreciation added back in each of the previous five years.
- military pay received while the resident service member is stationed outside Ohio.
- retired military personnel pay.
- Ohio college opportunity or federal Pell grant amounts received and used to pay room or board.

For a complete listing and explanation of the adjustments to federal adjusted gross income, please see form IT 1040, Ohio Income Tax Return and Instructions Booklet.

Adjustments to federal taxable income for estates and trusts

For a complete listing and explanation of the adjustments, please see form IT 1041, Ohio Fiduciary Income Tax Return and Instructions.

Major Credits

(R.C. 5747.98, credits are nonrefundable unless otherwise noted)

Personal and dependent exemption credit (R.C. 5747.022) - For taxable years beginning on or after Jan. 1, 2013, the \$20 personal and dependent exemption credit is only allowed for taxpayers with Ohio adjusted gross income less applicable exemptions of less than \$30,000.

Adoption credit (R.C. 5747.37) - Individual taxpayers may claim a credit for adoption expenses of either \$1,500 per child or the total amount of qualified expenses incurred to adopt a child up to \$10,000, whichever is greater. Adoption of stepchildren does not qualify for this credit. The credit is nonrefundable, but the excess may be carried forward for the ensuing five taxable years with each year's credit claimed deducted from the carry-forward balance.

Child and dependent care credit (R.C. 5747.054) - Individual and estate taxpayers with an adjusted gross income of less than \$40,000 may claim a credit equal to 25 percent of the federal dependent care credit for which the taxpayer is eligible. If the taxpayer's adjusted gross income is less than \$20,000, the credit is equal to the federal credit for which the taxpayer is eligible.

Displaced worker training credit (R.C. 5747.27) - An individual taxpayer may claim a credit for training expenses incurred within 12 months of losing or leaving a job due to the closing or moving of a facility at which the individual was employed or the abolishment of the individual's position or shift at that facility and who has not obtained another job at which the individual works more than 20 hours a week. The maximum credit is the lesser of 50 percent of the training expenses or \$500.

Earned Income Credit (R.C. 5747.71) - Taxpayers who qualify for the federal earned income tax credit (EITC) may take an Ohio earned income credit equal to ten percent of the taxpayers federal EITC subject to limitations.

Financial Institutions Tax (FIT) Refundable Credit (R.C. 5747.65) - A refundable credit is allowed equal to the taxpayer's proportionate share of the lesser of either FIT tax due or paid by a pass-through entity for the entity's taxable year ending in the taxpayer's taxable year.

Invest Ohio Credit (5747.81) - The credit equals the taxpayer's qualifying investment as indicated on the investor's small business investment certificate multiplied by 10 percent.

Joint filing credit (R.C. 5747.05(E)) - A husband and wife who file jointly are allowed a tax credit if each spouse has qualifying Ohio adjusted gross income of \$500 or more. Qualifying income does not include interest, dividends and distributions, royalties, rent, and capital gains. The credit is a percentage of the tax due after all credits are claimed other than the resident, nonresident, part-year resident, and business credits, but the maximum credit amount is \$650.

Low income taxpayer credit (R.C. 5747.056) - Individual taxpayers whose Ohio adjusted gross income less exemptions is \$10,000 or less receive a full credit against the tax otherwise due.

Nonresident credit (R.C. 5747.05(A)) - Nonresident individuals may calculate a tax credit of the tax otherwise due on such portion of the combined adjusted gross income and business income of any nonresident taxpayer that is not allocable or apportionable to Ohio.

Resident credit (R.C. 5747.05(B)) - Resident individuals may calculate a tax credit when part or all of their income is taxed in another state or the District of Columbia.

Retirement income credit (R.C. 5747.055) - Individuals receiving retirement benefits, annuities or distributions from a pension, retirement, or profit-sharing plan that are included in adjusted gross income are allowed a credit that depends upon the amount of retirement income received during the taxable year if their adjusted gross income less applicable exemptions is less than \$100,000. The maximum credit is \$200.

Senior citizen credit (R.C. 5747.055(F)) - Individuals who are 65 years of age or older on or before December 31 of the taxable year may claim a \$50 credit per return if their adjusted gross income less applicable exemptions is less than \$100,000.

Pass-through entity (PTE) credit (R.C. 5747.059) - Investors in PTEs are eligible for a refundable credit equal to the taxpayer's proportionate share of the lesser of either the tax due or the tax paid by any qualifying entity for the qualifying taxable year of the qualifying entity which ends in the taxable year of the taxpayer. A number of other business credits also may be claimed against personal income tax liabilities. For more information, please see the Business Tax Credits chapter of this annual report.

Special Provisions

Military pay and income of military spouses

For taxable years on and after Jan. 1, 2007, under R.C. 5747.01(A)(24), deduct active duty military pay and allowances included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion if those amounts were received for active duty service while the service member is stationed outside Ohio.

Reciprocity (R.C. 5747.05(A)(3))

Because of agreements Ohio has with bordering states (i.e., Indiana, Kentucky, West Virginia, Michigan and Pennsylvania), an individual does not have to file an Ohio income tax return when:

- the taxpayer was a full-year resident of one of the listed states for the taxable year, and
- the taxpayer's only source of income within Ohio was from wages, salaries, tips or commissions generally received from employers unrelated to the taxpayer.

These reciprocal agreements do not apply to nonresidents who directly or indirectly own at least 20 percent of the stock or other equity of Ohio pass-through entities (R.C. 5733.40(A)(7)). These nonresidents must include this compensation in Ohio taxable income but can treat this compensation as business income, which must be apportioned for purposes of computing the nonresident credit.

Residency (R.C. 5747.24)

For details, see information release IT 2015-02.

Filing and Payment Dates

(R.C. 5747.07-5747.09)

For individuals, estates, and trusts

Annual return - The annual return is due by April 15 for calendar year taxpayers without an extension. Fiscal year returns are due by the 15th day of the fourth month after the end of the fiscal year.

Quarterly - Taxpayers must file quarterly declarations when they expect their tax to be under-withheld by more than \$500. Such taxpayers must make estimated payments by April 15, June 15 and Sept. 15 of the current year and by January 15 of the following year.

Electronic filing - Beginning with tax returns filed on or after Jan. 1, 2010, tax return preparers who file more than a certain number of original income tax returns, reports or other tax payment documents must file electronically. Effective Jan. 1, 2013 tax return preparers who file more than 11 original income tax returns, reports or other tax payment documents must file electronically.

For employers

An employer accumulating undeposited taxes of \$100,000 or more is required to make payment within one banking day by electronic funds transfer (EFT). Otherwise, the following rules apply:

- if an employer withheld no more than \$2,000 during the 12 months ending on June 30 of the preceding year, pay-

ments are due within 30 days after the quarter ending in March, June, September and December.

- if an employer withheld more than \$2,000 and less than \$84,000 during the 12 months ending on June 30 of the preceding year, payments are due within 15 days after the end of the month.
- if an employer withheld at least \$84,000 during the 12 months ending on June 30 of the preceding year, payments are due within three banking days after the end of the partial weekly period and must be made by electronic funds transfer.

Disposition of Revenue

During fiscal year 2015, about 95.8 percent of revenue from the state income tax or about \$8,506.7 million was distributed to the General Revenue Fund. The rest (about 4.2 percent or \$376.5 million) was distributed to the Local Government Fund and two much smaller funds.

Article XII, Section 9 of the Ohio Constitution requires that at least 50 percent of the income tax collections be returned to the county of origin. This provision is met primarily through General Revenue Fund allocations to education, Local Government Fund distributions and local property tax relief (the non-business tax credit, owner-occupied tax credit and the homestead exemption for senior citizen and certain disabled homeowners).

Administration

The Department of Taxation administers the Ohio income tax on individuals, estates and trusts.

Ohio Revised Code Citations

Chapter 5747.

Recent Legislation

Substitute Senate Bill Number 208, 131st General Assembly (effective November 15, 2015)

The act provided that for tax year 2015, only in the case of individuals, that tax on business income is measured by taxable business income less any excess personal or dependent exemptions. Taxable business income is subject to one of six graduated rates with a top marginal rate of 3.0 percent. In tax year 2016 and thereafter, when the business income deduction is increased to 100 percent of \$125,000 in the case of spouses filing separately or \$250,000 for all other taxpayers, taxable business income is subject to a flat rate of 3.0. The act also allowed credits to be taken against the taxpayer's aggregate liabilities and removed references in the income tax code to certain expired credits.

Amended Substitute House Bill Number 64, 131st General Assembly (effective July 1, 2015)

The act allowed a business income deduction of 75 percent of \$125,000 in the case of married filing separately or \$250,000 for all other taxpayers. The remaining taxable business income was to be taxed at a flat three percent rate. The act deducted business income to reach adjusted gross income and retained the existing nine-bracket progressive-rate structure. Tax rates on non-business income were reduced by 6.3 percent starting in tax year 2015. The act also established means testing for the retirement and senior credits (including the lump sum alternatives) and it allowed a refund donation for Wishes for Sick Children.

Substitute Senate Bill Number 250, 130th General Assembly (effective March 23, 2015)

The act increased the adoption income tax credit from \$1,500 per child to the greater of either \$1,500 per child or the total amount of qualified adoption expenses incurred to adopt a child up to \$10,000.

Amended House Bill Number 112, 130th General Assembly (effective October 11, 2013)

The act allows taxpayers to contribute a portion of their income tax refunds to the Ohio Breast and Cervical Cancer Project and requires each income tax refund contribution category to generate \$150,000 annually or be canceled.

Amended Substitute House Bill Number 483, 130th General Assembly (effective September 15, 2014)

The act accelerated the phase-in of a 10-percent income tax rate reduction to taxable year 2014 from taxable year 2015. Personal exemption amounts were increased to \$2,200 for taxpayers with OAGI of \$40,000 or less and to \$1,950 for taxpayers with OAGI of \$40,001 to \$80,000. The EITC was increased to 10 percent from 5 percent of the federal EITC beginning in 2014.

Amended Substitute House Bill Number 59, 130th General Assembly (effective July 1, 2013)

The law cut taxes, including:

- A 10-percent personal income tax cut phased in over three years. In 2013, rates were reduced 8.5 percent; in 2014, the rate cut was 9 percent; in 2015, the full 10-percent reduction was to be reached.
- Ohio small businesses received a 50-percent tax deduction on the first \$250,000 of business income. This deduction became available to owners/investors of all companies structured as pass-through entities.
- A new Earned Income Tax Credit provided assistance for lower income households.

The act also suspended inflation indexing of income tax brackets and personal/dependent exemption amounts for three years beginning in 2013; made the \$20 personal exemption credit available only to households with Ohio taxable income under \$30,000, added the retirement pay of NOAA and PHS uniformed services to the deduction for

military personnel; and repealed the income tax deduction for gambling losses.

History of Major Changes

1912	Ohio voters approve a constitutional amendment that permits the taxation of income on a uniform or graduated basis.
1971	General Assembly enacts the individual income tax, effective for 1972.
1972	Ohio voters reject a constitutional amendment that would have repealed the new income tax and prohibited future graduated income taxes.
1973	Voters approve a constitutional amendment that eliminates a \$3,000 cap on personal exemptions. Also, the legislature enacts a joint filer credit.
1982	The General Assembly imposes a temporary 25 percent across-the-board tax hike for 1982 and a temporary, 12.5 percent tax hike for 1983. Additional rate hikes are imposed on high-income individuals for 1982 and 1983 through the creation of new brackets for income in excess of \$80,000 and \$100,000.
1983	The new brackets are made permanent. The legislature also increases the temporary, across-the-board rate hikes to 83.3 percent for 1983 and to 90 percent for 1984, when the increases become permanent. The legislature also increases the value of the senior citizen credit, the joint filer credit and the personal exemption. In November, Ohio voters sustain these changes by rejecting a constitutional amendment that would have repealed all tax changes enacted since 1982.
1984	The legislature enacts a one-time special tax refund. For most taxpayers, the refund is 2.03 percent of 1983 tax liability or \$7, whichever is greater. Taxpayers who had less than \$7 tax due in 1983 receive a full refund. Lawmakers also exempt certain Social Security and railroad retirement benefits from taxation.
1985	General Assembly enacts a three-year, 15 percent across-the-board rate cut. Rates are scheduled to fall (from 1984 levels) by 5 percent in 1985, 5 percent in 1986 and 5 percent in 1987.

1986	The legislature lowers the top marginal rate (on income in excess of \$100,000) from 8.55 percent to 6.9 percent, effective 1987. Legislators also lower other rates by an additional 7 percent in 1987 and an additional 1 percent in 1988 and thereafter.
1992	General Assembly creates a new bracket for income in excess of \$200,000, effective starting in 1993. The tax rate associated with this new bracket is 7.5 percent.
1996	General Assembly enacts a new mechanism to temporarily lower statutory rates in any year where a budget surplus exists. As a result, tax rates are temporarily reduced for 1996 by 6.609 percent. This provision later leads to temporary rate reductions in 1997, 1998, 1999 and 2000.
1997	The legislature enacts the pass-through entity withholding tax and indexes personal exemptions to inflation starting in 2000.
2002	SB 261 broadens individual income tax to include trusts between June 4, 2002 and Dec. 31, 2004. SB 261 also indexes tax brackets to inflation starting in 2005 (later delayed until 2010) and decouples Ohio from federal accelerated depreciation law, requiring a bonus depreciation adjustment.
2005	HB 66 launches a five-year, 21 percent across-the-board reduction in income tax rates. Rates are scheduled to fall by 4.2 percent for 2005, 2006, 2007, 2008 and 2009. HB 66 also includes a credit that effectively shields all taxpayers whose taxable income is \$10,000 or less from all state income tax liability. The bill also makes permanent the extension of the tax to trusts and postpones the annual adjustment of tax brackets for inflation until 2010.
2006	Legislature permits resident service members to deduct military pay and allowances received while stationed out of state, effective Jan. 1, 2007.
2007	Legislature exempts military retirement pay from Ohio income and school district income taxes effective Jan. 1, 2008.
2008	Tax preparers who filed more than 75 original income tax returns in 2008 required by law to file electronically as of Jan. 1, 2010.

History of Major Changes - continued

2009	HB 318 postpones fifth income tax rate reduction for two years, until 2011. HB 1 creates a motion picture production credit.
2010	Tax Commissioner adjusts tax brackets for inflation for the first time, effective for the 2010 taxable year.
2011	Enactment of fifth and final year of income tax rate reductions. HB153 creates new donation for the Ohio Historical Society. HB 167 creates a new income tax deduction for Pell Grant recipients.
2013	<p>HB 59 launches a 10-percent reduction in income tax rates over three years. Rates are scheduled to fall 8.5 percent for the 2013 tax year filing, another 0.5 percent for the 2014 tax year and the final 1 percent with the 2015 tax year filing. HB 59 also freezes the indexing of income brackets and the personal/dependent exemption during the three-year period of time. The bill also makes the \$20 personal/dependent credit income-based. HB 59 introduces two new credits: the nonrefundable Earned Income Credit and the 50 percent Small Business Investor Income Credit.</p> <p>HB 365 allows business owners who claim an enhanced federal income tax depreciation deduction and who increase payroll to claim more of the deduction that the business owner otherwise must add back for Ohio income tax purposes.</p>
2014	HB 483 accelerated the phase-in of a 10 percent income tax rate reduction to taxable year 2014 from taxable year 2015. Personal exemption amounts were increased to \$2,200 for taxpayers with OAGI of \$40,000 or less and to \$1,950 for taxpayers with OAGI of \$40,001 to \$80,000. The state EITC was increased to 10 percent from 5 percent of the federal EITC beginning in 2014.
2015	HB 64 created separate tax bases for business or non-business and established a flat 3 percent tax on business income after accounting for the small business deduction. It reduced the tax rates on non-business income by 6.3 percent starting in TY 2015 and it established means testing of the senior and retirement income and lump sum credits.

Comparisons with Other States

(As of June 30, 2015)

The tax rates listed in this section are for taxable year 2015 for individuals. In some states, rate schedules vary according to filing status.

Georgia	Rates range from 1 percent on net taxable income not over \$750.00 to 6 percent on net taxable income over \$7,000.
Indiana	Indiana imposes a flat tax at a 3.4 percent rate. Some Indiana counties also levy income taxes.
Kentucky	Rates range from 2 percent on the first \$3,000 of taxable net income to 6 percent of the amount of taxable net income over \$75,000.
Michigan	Michigan imposes a flat tax at a 4.25 percent rate.
North Carolina	North Carolina imposes a flat tax at a 5.8 percent rate.
Ohio	See the income tax table under the "Rates" section, above.
Pennsylvania	Pennsylvania imposes a flat tax of 3.07 percent rate.
Tennessee	Tennessee taxes only dividend and interest income at the rate of 6 percent.
Texas	None.
West Virginia	Rates range from 3 percent on taxable income not over \$10,000 to 6.5 percent on taxable income in excess of \$60,000.

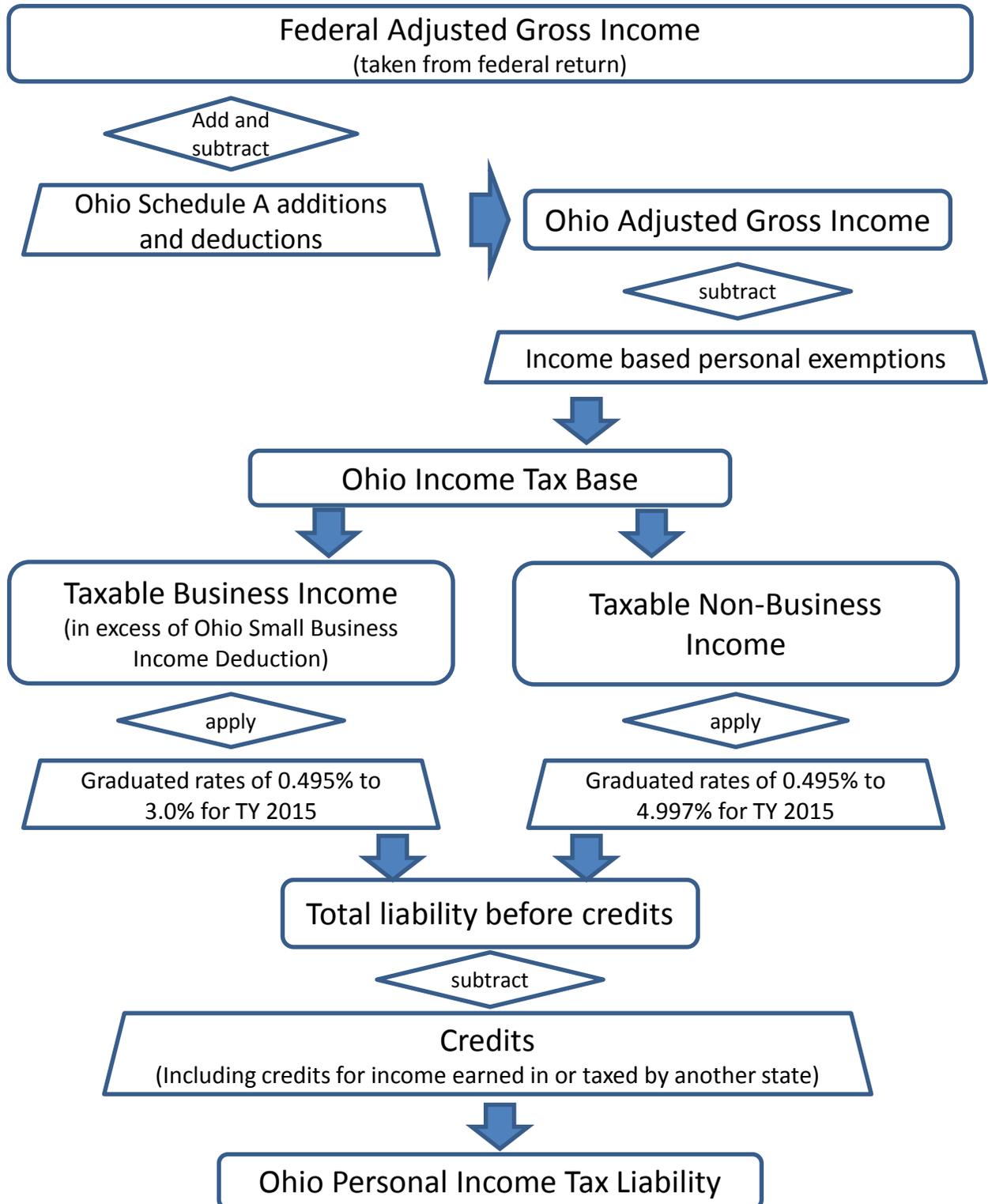
Tables and Charts

The following tables provide a wide variety of statistical information from Ohio individual income tax returns. Please note the following cautions about this data.

The tables reflect all tax returns filed to date by taxpayers for the taxable year noted. The tables include tax returns that indicate tax liability as well as returns with no tax liability. For example, taxpayers with Ohio taxable income below \$10,000 receive a tax credit that results in no tax liability.

The income of Ohio residents, part-year residents and nonresidents who filed an Ohio individual income tax return has not been reduced to exclude income earned or received outside of Ohio. This is because Ohio law uses tax credits – rather than income exclusions – to prevent income earned or received outside this state from being taxed by Ohio. As a result, income figures in these tables (such as federal adjusted gross income, Ohio adjusted gross income and Ohio taxable income) include non-Ohio income. Also, amounts labeled as "Ohio income tax" are after subtraction of the resident credit, part-year resident

Chart 1: General Computation of Ohio Individual Income Tax Liability for TY 2015

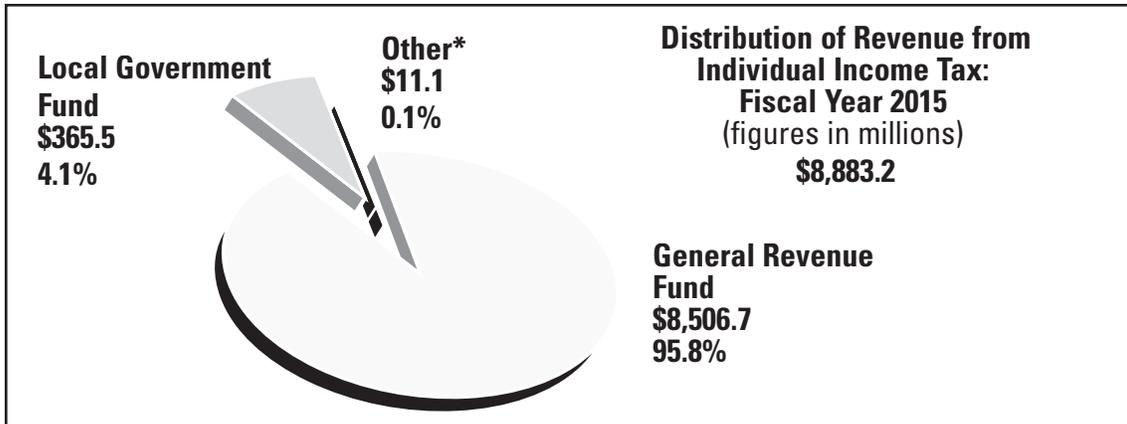


credit, nonresident credit and all other tax credits applicable under Ohio law.

Also, note that the income of residents of states adjacent to Ohio is reported in a somewhat different manner from that income described above. Under a reciprocity

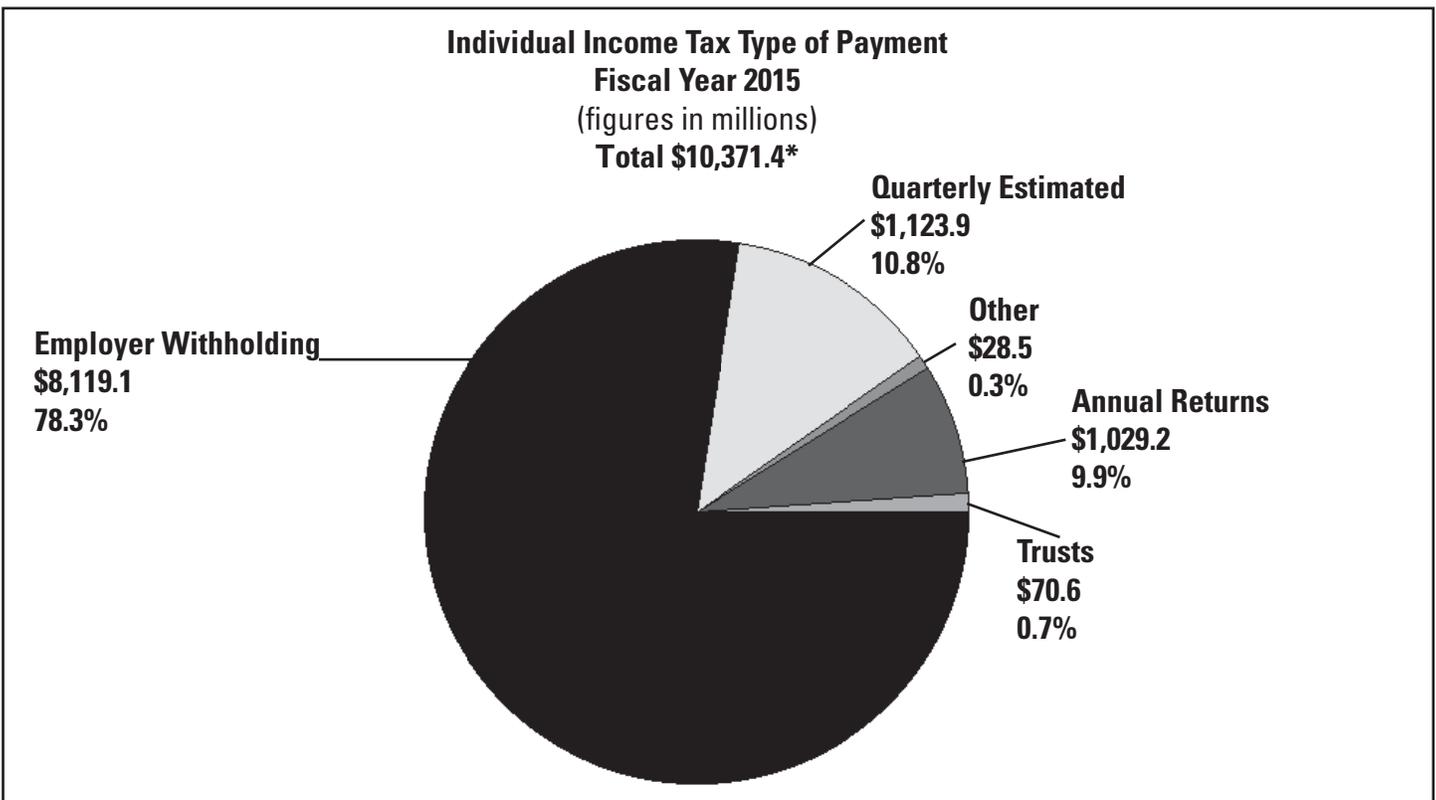
agreement with those states, the wage and salary income earned in Ohio by residents of one of those states is not taxed by Ohio. For those residents, such income is excluded from Ohio adjusted gross income and Ohio taxable income.

Chart 2



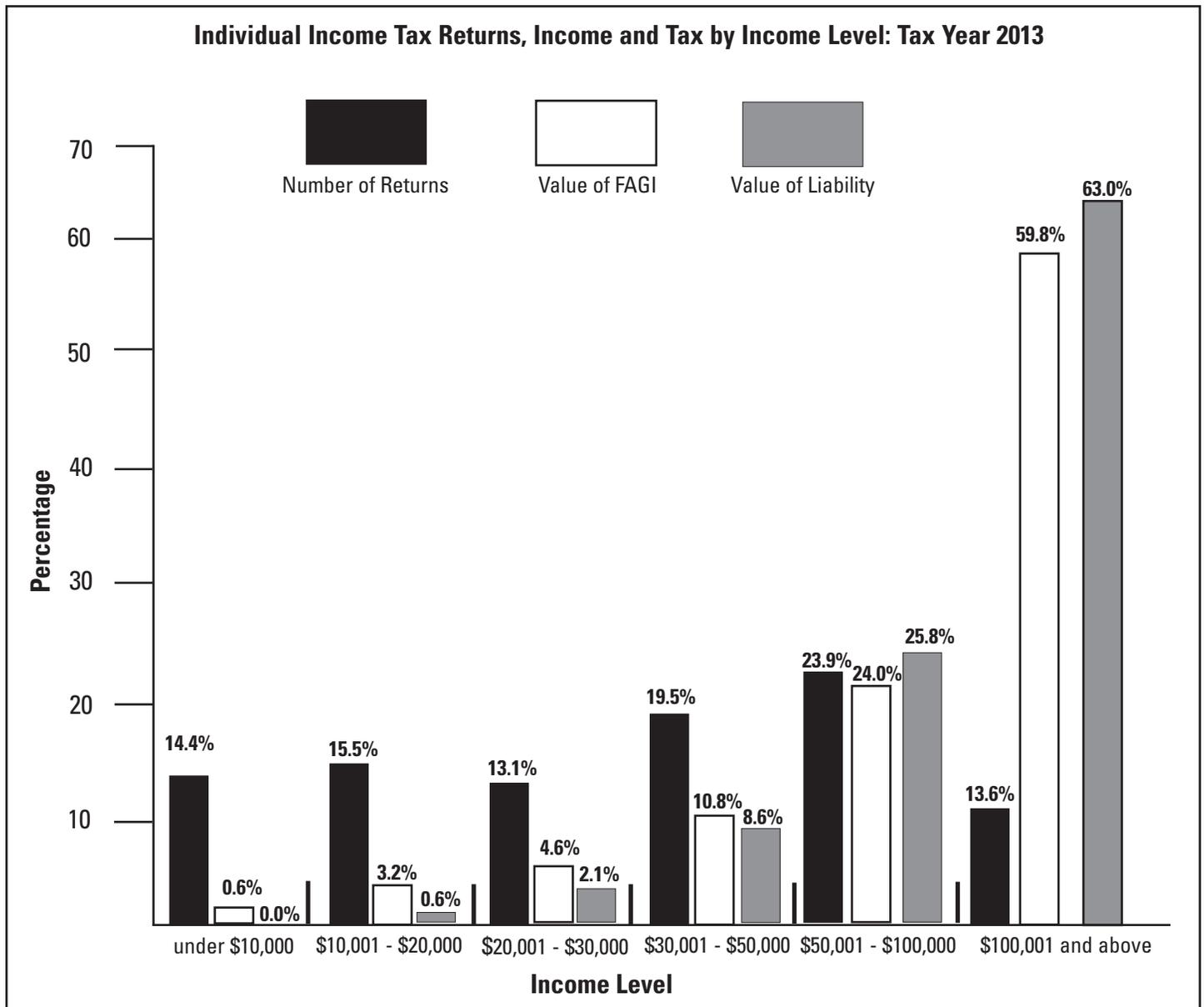
* Includes Attorney General collections and political party contributions which amount to \$11.1 million.
Source: Office of Budget & Management OAKS financial report.

Chart 3



*Includes \$1,513.9 million refunded back to taxpayers
Source: Ohio Department of Taxation

Chart 4



Source: Ohio Department of Taxation.

Table 4

2013 Ohio Individual Income Tax Returns, by Income Level¹

Income Level	Number of Returns	FAGI	OAGI	Reported Value of Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Value of Joint Filer Credit	Total Income Tax Liability ²
Under \$5,000	367,014	\$(807,114,980)	\$(832,045,696)	\$743,955,700	\$459,071,669	\$6,704,954	\$7,571	\$850,717
\$5,000-\$10,000	416,251	\$3,141,316,524	\$2,875,719,850	\$970,791,800	\$2,019,551,080	\$12,480,490	\$1,794	\$169,164
\$10,000-\$15,000	434,518	\$5,437,600,784	\$5,031,413,111	\$1,186,074,700	\$3,935,842,175	\$33,038,975	\$11,582	\$11,601,736
\$15,000-\$20,000	403,670	\$7,045,612,234	\$6,545,636,069	\$1,164,275,600	\$5,456,779,429	\$64,600,622	\$130,645	\$35,474,212
\$20,000-\$25,000	369,883	\$8,307,789,746	\$7,659,103,408	\$1,089,455,200	\$6,633,147,162	\$99,995,739	\$483,164	\$63,339,058
\$25,000-\$30,000	338,903	\$9,309,421,209	\$8,584,848,852	\$1,017,723,700	\$7,622,823,482	\$136,862,978	\$1,109,715	\$100,345,353
\$30,000-\$35,000	310,153	\$10,067,411,245	\$9,299,435,243	\$945,363,200	\$8,397,234,802	\$169,696,648	\$1,854,432	\$137,800,244
\$35,000-\$40,000	276,787	\$10,366,885,086	\$9,545,196,401	\$857,056,700	\$8,737,097,236	\$190,982,112	\$2,968,279	\$166,006,949
\$40,000-\$45,000	249,454	\$10,589,852,684	\$9,737,223,063	\$788,572,200	\$8,984,876,857	\$207,694,937	\$4,374,551	\$185,714,979
\$45,000-\$50,000	221,656	\$10,518,343,739	\$9,320,244,220	\$719,601,500	\$8,965,277,854	\$218,273,218	\$5,887,960	\$196,692,864
\$50,000-\$55,000	196,633	\$10,313,599,787	\$9,360,637,388	\$666,825,000	\$8,782,970,590	\$223,882,823	\$7,390,929	\$201,514,986
\$55,000-\$60,000	175,493	\$10,081,666,800	\$9,194,913,854	\$619,585,400	\$8,597,389,778	\$227,631,669	\$7,524,101	\$205,072,049
\$60,000-\$65,000	156,379	\$9,766,169,161	\$8,890,007,614	\$573,962,500	\$8,334,779,468	\$227,775,827	\$8,122,485	\$205,137,940
\$65,000-\$70,000	142,296	\$9,599,994,161	\$8,749,650,931	\$540,900,900	\$8,223,525,257	\$231,027,401	\$9,284,365	\$207,392,978
\$70,000-\$75,000	129,976	\$9,418,330,034	\$8,607,627,075	\$510,402,900	\$8,110,311,016	\$233,327,235	\$10,460,869	\$208,867,431
\$75,000-\$80,000	119,143	\$9,229,273,608	\$8,445,124,002	\$483,072,000	\$7,973,098,984	\$234,010,336	\$11,016,488	\$209,250,651
\$80,000-\$85,000	108,828	\$8,974,161,488	\$8,224,588,663	\$451,768,200	\$7,783,090,722	\$232,472,018	\$8,481,167	\$210,175,324
\$85,000-\$90,000	98,309	\$8,598,664,070	\$7,829,775,111	\$418,075,900	\$7,491,524,495	\$227,526,575	\$7,585,609	\$206,796,048
\$90,000-\$95,000	89,567	\$8,281,460,626	\$7,621,696,946	\$389,422,400	\$7,238,075,953	\$224,037,895	\$7,622,175	\$203,545,268
\$95,000-\$100,000	80,280	\$7,824,606,823	\$7,225,439,404	\$357,108,800	\$6,877,212,172	\$216,992,737	\$7,433,516	\$197,373,008
\$100,000-\$125,000	277,439	\$30,837,207,200	\$28,589,180,854	\$1,288,668,000	\$27,320,734,786	\$905,466,026	\$31,207,353	\$818,807,599
\$125,000-\$150,000	140,862	\$19,189,202,502	\$17,775,312,919	\$676,651,000	\$17,111,228,523	\$615,154,808	\$21,183,767	\$548,832,081
\$150,000-\$175,000	82,896	\$13,388,473,704	\$12,367,554,911	\$403,782,300	\$11,967,536,590	\$455,609,403	\$15,534,510	\$399,073,719
\$175,000-\$200,000	51,957	\$9,697,679,071	\$8,933,203,463	\$252,652,300	\$8,683,535,256	\$344,119,438	\$11,380,316	\$297,750,700
\$200,000-\$250,000	59,393	\$13,188,652,454	\$12,081,958,909	\$289,912,900	\$11,795,250,707	\$488,177,604	\$15,684,785	\$411,875,072
\$250,000-\$300,000	32,885	\$8,999,174,312	\$8,247,671,631	\$155,726,800	\$8,093,118,473	\$353,476,568	\$9,723,638	\$294,278,187
\$300,000-\$350,000	19,807	\$6,387,606,687	\$5,857,670,435	\$94,933,100	\$5,766,510,708	\$260,852,805	\$6,474,648	\$210,105,181
\$350,000-\$400,000	12,862	\$4,805,638,372	\$4,402,161,782	\$63,875,800	\$4,338,666,549	\$201,467,957	\$4,339,221	\$156,511,196
\$400,000-\$450,000	9,250	\$3,914,976,586	\$3,603,381,045	\$45,983,300	\$3,558,081,617	\$168,596,378	\$3,116,974	\$127,509,725
\$450,000-\$500,000	7,081	\$3,357,519,226	\$3,119,114,668	\$35,548,700	\$3,086,639,758	\$148,740,122	\$2,339,216	\$111,442,601
\$500,000-\$750,000	19,070	\$11,507,557,270	\$10,798,676,327	\$95,317,300	\$10,707,933,362	\$530,409,573	\$6,388,675	\$375,607,753
\$750,000-\$1,000,000	7,601	\$6,538,212,158	\$6,241,712,558	\$37,690,700	\$6,205,538,118	\$316,431,745	\$2,406,883	\$203,740,178
\$1,000,000-\$1,500,000	6,327	\$7,646,122,134	\$7,411,510,599	\$30,832,900	\$7,381,137,886	\$383,502,614	\$1,837,933	\$217,388,535
\$1,500,000-\$2,000,000	2,776	\$4,794,432,327	\$4,693,488,050	\$13,351,800	\$4,680,603,346	\$246,444,539	\$780,650	\$118,849,158
\$2,000,000-\$3,000,000	2,829	\$6,876,100,601	\$6,797,338,469	\$12,918,300	\$6,786,272,926	\$360,462,686	\$703,950	\$163,281,500
\$3,000,000-\$4,000,000	1,428	\$4,932,383,065	\$4,901,682,283	\$6,813,600	\$4,894,877,183	\$261,599,214	\$347,750	\$86,962,356
\$4,000,000-\$5,000,000	802	\$3,580,299,795	\$3,551,275,955	\$3,806,300	\$3,547,473,055	\$190,201,780	\$197,600	\$59,296,728
\$5,000,000-\$10,000,000	1,574	\$10,933,560,335	\$10,903,695,823	\$7,435,800	\$10,896,265,123	\$586,552,229	\$325,650	\$140,148,476
Over \$10,000,000	1,351	\$47,719,797,027	\$47,422,601,838	\$6,448,100	\$47,416,170,519	\$2,566,880,136	\$282,750	\$282,639,684
Totals	5,423,383	\$384,359,639,655	\$359,615,428,028	\$18,016,343,300	\$344,861,254,666	\$12,803,160,815	\$236,007,665	\$7,977,221,387

Source: Ohio Department of Taxation

¹As reported on returns due April 15, 2014.²This represents tax liability after all tax credits. Although the joint filer credit is presented in this table, it is not the largest income tax credit. The combined resident and nonresident, non-refundable business tax credits account for the largest amount of credit value, totalling \$4.3 billion.

Table 5

Comparison of 2012 and 2013 Individual Income Tax Returns

Income Level	Number of Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax Liability	
	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013
Under \$5,000	365,655	367,014	\$ (620,462,728)	\$ (807,114,980)	\$420,511,617	\$459,071,669	\$10,827	\$7,571	\$1,845,048	\$850,717
\$5,001-\$10,000	414,649	416,251	\$3,129,724,929	\$3,141,316,524	\$2,039,565,976	\$2,019,551,080	\$3,644	\$1,794	\$268,323	\$169,164
\$10,001-\$15,000	433,910	434,518	\$5,427,077,425	\$5,437,600,784	\$3,985,016,148	\$3,935,842,175	\$15,683	\$11,582	\$14,293,506	\$11,601,736
\$15,001-\$20,000	403,748	403,670	\$7,044,317,290	\$7,045,612,234	\$5,514,815,288	\$5,456,779,429	\$186,778	\$130,645	\$47,362,467	\$35,474,212
\$20,001-\$40,000	1,279,522	1,295,726	\$37,553,397,164	\$38,051,507,286	\$31,336,587,790	\$31,390,302,682	\$7,916,959	\$6,415,591	\$541,063,682	\$467,491,605
\$40,001-\$80,000	1,370,844	1,391,030	\$78,329,977,156	\$79,517,229,973	\$68,019,068,445	\$67,972,229,803	\$70,888,891	\$64,061,747	\$1,741,057,750	\$1,619,643,878
\$80,001-\$100,000	362,980	376,984	\$32,409,406,628	\$33,678,893,007	\$28,838,681,291	\$29,389,903,342	\$32,550,624	\$31,122,467	\$868,487,806	\$817,889,648
\$100,001-\$200,000	518,722	553,154	\$68,402,454,162	\$73,112,562,477	\$62,918,285,975	\$65,083,035,155	\$83,263,732	\$79,305,946	\$2,184,918,721	\$2,064,464,099
\$200,000 & above	172,328	185,036	\$171,513,114,635	\$145,182,032,349	\$169,862,421,548	\$139,154,539,331	\$56,994,302	\$54,950,323	\$3,640,002,235	\$2,959,636,329
Totals	5,322,358	5,423,383	\$403,188,956,660	\$384,359,639,655	\$372,934,954,076	\$344,861,254,666	\$251,831,440	\$236,007,665	\$9,039,299,539	\$7,977,221,387

Source: Ohio Department of Taxation

Table 6

Comparison of 2012 and 2013 Individual Income Tax Returns with Tax Liability

Income Level	Number of Returns with Tax Liability		Ohio Income Tax	
	2012	2013	2012	2013
Under \$5,000	391	357	\$1,845,048	\$850,717
\$5,001-\$10,000	461	277	\$268,323	\$169,164
\$10,001-\$15,000	154,007	137,675	\$14,293,506	\$11,601,736
\$15,001-\$20,000	300,203	224,583	\$47,362,467	\$35,474,212
\$20,001-\$40,000	1,176,184	1,112,103	\$541,063,682	\$467,491,605
\$40,001-\$80,000	1,333,761	1,347,943	\$1,741,057,750	\$1,619,643,878
\$80,001-\$100,000	355,568	368,779	\$868,487,806	\$817,889,648
\$100,001-\$200,000	507,284	540,100	\$2,184,918,721	\$2,064,464,099
\$200,000 & above	164,627	176,468	\$3,640,002,235	\$2,959,636,329
Totals	3,992,486	3,908,285	\$9,039,299,539	\$7,977,221,387

Source: Ohio Department of Taxation

Table 7						
2013 All Ohio Individual Income Tax Returns						
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Joint Filer Credit	Ohio Income Tax	Effective Tax Rate ¹
Under \$5,000	367,014	\$(807,114,980)	\$459,071,669	\$7,571	\$850,717	-0.11%
\$5,001-\$10,000	416,251	\$3,141,316,524	\$2,019,551,080	\$1,794	\$169,164	0.01%
\$10,001-\$15,000	434,518	\$5,437,600,784	\$3,935,842,175	\$11,582	\$11,601,736	0.21%
\$15,001-\$20,000	403,670	\$7,045,612,234	\$5,456,779,429	\$130,645	\$35,474,212	0.50%
\$20,001-\$40,000	1,295,726	\$38,051,507,286	\$31,390,302,682	\$6,415,591	\$467,491,605	1.23%
\$40,001-\$80,000	1,391,030	\$79,517,229,973	\$67,972,229,803	\$64,061,747	\$1,619,643,878	2.04%
\$80,001-\$100,000	376,984	\$33,678,893,007	\$29,389,903,342	\$31,122,467	\$817,889,648	2.43%
\$100,001-\$200,000	553,154	\$73,112,562,477	\$65,083,035,155	\$79,305,946	\$2,064,464,099	2.82%
\$200,000 & above	185,036	\$145,182,032,349	\$139,154,539,331	\$54,950,323	\$2,959,636,329	2.04%
Totals	5,423,383	\$384,359,639,655	\$344,861,254,666	\$236,007,665	\$7,977,221,387	2.08%

Source: Ohio Department of Taxation

¹ Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

Table 8					
2013 Ohio Individual Income Tax Returns Claiming Married Filing Joint Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax Liability	Effective Tax Rate ¹
Under \$5,000	19,431	\$(1,568,077,590)	\$87,201,085	\$601,598	-0.04%
\$5,001-\$10,000	32,405	\$250,705,804	\$78,756,327	\$75,436	0.03%
\$10,001-\$15,000	52,742	\$668,978,835	\$339,792,910	\$166,375	0.02%
\$15,001-\$20,000	64,484	\$1,130,413,979	\$691,318,940	\$1,348,488	0.12%
\$20,001-\$40,000	289,324	\$8,723,511,271	\$6,089,024,781	\$57,752,160	0.66%
\$40,001-\$80,000	619,716	\$37,259,189,853	\$30,082,425,807	\$675,614,620	1.81%
\$80,001-\$100,000	275,153	\$24,656,439,643	\$21,184,375,678	\$581,318,823	2.36%
\$100,001-\$200,000	452,586	\$60,068,203,229	\$53,247,422,027	\$1,683,704,687	2.80%
\$200,000 & above	153,000	\$117,589,113,483	\$112,418,859,476	\$2,455,780,616	2.09%
Totals	1,958,841	\$248,778,478,507	\$224,219,177,029	\$5,456,362,804	2.19%

Source: Ohio Department of Taxation

¹ Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

Table 9					
2013 Ohio Individual Income Tax Returns Claiming Single Filing Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax Liability	Effective Tax Rate ¹
Under \$5,000	19,431	\$(1,568,077,590)	\$87,201,085	\$601,598	-0.04%
\$5,001-\$10,000	32,405	\$250,705,804	\$78,756,327	\$75,436	0.03%
\$10,001-\$15,000	52,742	\$668,978,835	\$339,792,910	\$166,375	0.02%
\$15,001-\$20,000	64,484	\$1,130,413,979	\$691,318,940	\$1,348,488	0.12%
\$20,001-\$40,000	289,324	\$8,723,511,271	\$6,089,024,781	\$57,752,160	0.66%
\$40,001-\$80,000	619,716	\$37,259,189,853	\$30,082,425,807	\$675,614,620	1.81%
\$80,001-\$100,000	275,153	\$24,656,439,643	\$21,184,375,678	\$581,318,823	2.36%
\$100,001-\$200,000	452,586	\$60,068,203,229	\$53,247,422,027	\$1,683,704,687	2.80%
\$200,000 & above	153,000	\$117,589,113,483	\$112,418,859,476	\$2,455,780,616	2.09%
Totals	1,958,841	\$248,778,478,507	\$224,219,177,029	\$5,456,362,804	2.19%

Source: Ohio Department of Taxation

¹ Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

Table 10					
2013 Ohio Individual Income Tax Returns Claiming Married Filing Separate Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax Liability	Effective Tax Rate ¹
Under \$5,000	3,989	\$9,341,026	\$5,009,655	\$30,837	0.33%
\$5,001-\$10,000	6,277	\$47,944,795	\$28,830,166	\$4,069	0.01%
\$10,001-\$15,000	8,665	\$109,209,464	\$79,819,891	\$371,010	0.34%
\$15,001-\$20,000	14,336	\$254,350,727	\$205,289,901	\$2,066,767	0.81%
\$20,001-\$40,000	108,774	\$3,346,686,495	\$2,911,403,922	\$53,478,878	1.60%
\$40,001-\$80,000	157,284	\$8,706,474,337	\$7,918,751,205	\$203,103,174	2.33%
\$80,001-\$100,000	25,870	\$2,297,606,851	\$2,141,824,327	\$64,706,326	2.82%
\$100,001-\$200,000	23,705	\$2,995,796,342	\$2,778,883,521	\$94,837,509	3.17%
\$200,000 & above	4,600	\$6,667,933,344	\$6,553,657,405	\$69,046,957	1.04%
Totals	353,500	\$24,435,343,381	\$22,623,469,993	\$487,645,527	2.00%

Source: Ohio Department of Taxation

¹ Ohio income tax divided by FAGI. Resident and non-resident tax credits have been subtracted in calculating income tax, but FAGI includes all resident and non-resident income.

Table 11				
2013 Ohio Individual Income Tax Returns by Ohio Taxable Income Level				
Income Level	Number of Returns	\$20 Exemption Credit	Joint Filer Credit	Ohio Income Tax
Under \$5,000	367,014	\$8,744,100	\$7,571	\$850,717
\$5,001-\$10,000	416,251	\$11,418,700	\$1,794	\$169,164
\$10,001-\$15,000	434,518	\$13,950,340	\$11,582	\$11,601,736
\$15,001-\$20,000	403,670	\$13,692,300	\$130,645	\$35,474,212
\$20,001-\$40,000	1,295,726	\$37,035,040	\$6,415,591	\$467,491,605
\$40,001-\$80,000	1,391,030	\$4,358,420	\$64,061,747	\$1,619,643,878
\$80,001-\$100,000	376,984	\$311,540	\$31,122,467	\$817,889,648
\$100,001-\$200,000	553,154	\$242,380	\$79,305,946	\$2,064,464,099
\$200,000 & above	185,036	\$24,060	\$54,950,323	\$2,959,636,329
Totals	5,423,383	\$89,776,880	\$236,007,665	\$7,977,221,387

Source: Ohio Department of Taxation

Table 12					
2013 Ohio Individual Income Tax Returns Claiming the Joint Filer Credit, by Income Level					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax Liability	Effective Tax Rate*
Under \$5,000	38	\$(2,561,658)	\$5,824,243	\$177,929	-6.95%
\$5,001-\$10,000	17	\$142,730	\$678,730	\$15,053	10.55%
\$10,001-\$15,000	799	\$11,324,084	\$9,891,832	\$54,227	0.48%
\$15,001-\$20,000	7,505	\$134,371,001	\$101,275,615	\$382,728	0.28%
\$20,001-\$40,000	109,938	\$3,494,969,745	\$2,712,716,650	\$27,064,864	0.77%
\$40,001-\$80,000	423,874	\$25,953,100,763	\$21,770,691,246	\$484,350,783	1.87%
\$80,001-\$100,000	220,841	\$19,809,592,382	\$17,417,574,517	\$478,671,176	2.42%
\$100,001-\$200,000	369,872	\$48,932,888,877	\$44,085,630,932	\$1,399,323,992	2.86%
\$200,000 & above	103,402	\$63,034,615,290	\$59,586,012,803	\$1,493,186,986	2.37%
Totals	1,236,286	\$161,368,443,214	\$145,690,296,569	\$3,883,227,739	2.41%

Source: Ohio Department of Taxation

* Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

Table 13						
2013 Ohio Individual Income Tax Returns Claiming the Senior Citizen Credit, by Income Level						
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Senior Citizen Credit	Retirement Income Credit	Ohio Income Tax Liability
Under \$5,000	32,195	\$(1,245,448,522)	\$68,686,862	\$1,609,632	\$1,177,889	\$137,140
\$5,001-\$10,000	52,695	\$405,783,360	\$205,481,469	\$2,634,604	\$5,003,120	\$37,685
\$10,001-\$15,000	78,122	\$982,760,466	\$635,645,234	\$3,905,920	\$10,699,667	\$182,222
\$15,001-\$20,000	70,674	\$1,229,437,743	\$844,560,143	\$3,533,531	\$10,473,351	\$860,827
\$20,001-\$40,000	205,020	\$5,988,130,750	\$4,025,493,653	\$10,250,553	\$31,652,131	\$26,367,823
\$40,001-\$80,000	240,798	\$13,891,546,844	\$9,425,431,312	\$12,039,597	\$37,441,285	\$170,297,069
\$80,001-\$100,000	67,727	\$6,042,649,620	\$4,302,441,054	\$3,386,294	\$10,431,265	\$102,660,106
\$100,001-\$200,000	92,342	\$12,251,014,505	\$9,402,366,262	\$4,616,980	\$13,601,263	\$274,197,106
\$200,000 & above	34,324	\$35,164,873,737	\$33,464,650,249	\$1,716,200	\$3,992,550	\$545,060,808
Totals	873,897	\$74,710,748,503	\$62,374,756,238	\$43,693,311	\$124,472,521	\$1,119,800,785

Source: Ohio Department of Taxation

2013 Ohio Individual Income Tax Returns, by County							
County	Number of Returns	FAGI	Ohio Income Tax Liability	County	Number of Returns	FAGI	Ohio Income Tax Liability
Adams	11,104	\$459,950,010	\$9,039,532	Lorain	137,868	\$7,711,395,443	\$192,748,448
Allen	48,447	\$2,410,357,284	\$56,425,631	Lucas	187,243	\$9,922,301,591	\$248,045,941
Ashland	21,638	\$1,013,916,627	\$22,394,343	Madison	19,344	\$1,141,668,625	\$29,397,472
Ashtabula	42,807	\$1,825,146,129	\$37,834,772	Mahoning	107,649	\$5,338,158,050	\$125,922,977
Athens	22,324	\$1,031,707,921	\$23,089,386	Marion	26,733	\$1,195,242,749	\$25,828,965
Auglaize	22,885	\$1,205,190,791	\$27,629,946	Medina	89,343	\$5,814,598,347	\$156,100,356
Belmont	28,176	\$1,592,340,557	\$41,415,265	Meigs	8,131	\$345,541,115	\$6,952,558
Brown	18,434	\$803,525,678	\$16,634,161	Mercer	21,391	\$1,118,384,981	\$26,467,181
Butler	162,766	\$9,497,744,190	\$242,229,131	Miami	49,741	\$2,667,232,316	\$63,762,373
Carroll	9,844	\$533,303,323	\$11,772,722	Monroe	7,540	\$552,456,708	\$16,868,438
Champaign	19,534	\$937,489,003	\$20,686,673	Montgomery	237,175	\$12,543,280,573	\$302,494,653
Clark	60,902	\$2,846,800,925	\$62,231,826	Morgan	5,489	\$215,953,598	\$4,240,799
Clermont	85,940	\$4,878,329,745	\$120,935,605	Morrow	14,042	\$659,495,132	\$14,686,481
Clinton	20,975	\$1,059,135,056	\$22,951,277	Muskingum	40,462	\$1,868,775,763	\$42,790,253
Columbiana	43,220	\$1,965,379,208	\$42,982,210	Noble	5,345	\$303,263,104	\$7,752,763
Coshocton	15,211	\$650,619,955	\$13,638,228	Ottawa	19,203	\$1,031,349,696	\$23,749,813
Crawford	21,476	\$896,349,065	\$18,158,170	Paulding	8,869	\$412,643,459	\$8,696,339
Cuyahoga	586,714	\$35,335,192,712	\$956,580,229	Perry	14,230	\$632,652,614	\$13,722,441
Darke	23,397	\$1,078,974,195	\$23,702,751	Pickaway	24,517	\$1,254,317,162	\$29,005,528
Defiance	18,597	\$892,766,914	\$19,952,136	Pike	11,117	\$483,561,105	\$10,254,221
Delaware	69,861	\$6,576,992,035	\$205,729,112	Portage	72,293	\$3,969,948,710	\$99,229,633
Erie	40,173	\$2,019,785,078	\$47,566,757	Preble	19,197	\$875,042,752	\$18,494,594
Fairfield	63,896	\$3,655,423,067	\$91,258,798	Putnam	17,269	\$1,004,468,184	\$24,842,769
Fayette	13,230	\$570,091,665	\$12,156,154	Richland	56,112	\$2,559,626,820	\$56,446,978
Franklin	588,238	\$36,509,544,869	\$997,610,505	Ross	29,596	\$1,379,262,427	\$30,634,454
Fulton	22,492	\$1,169,345,895	\$27,081,933	Sandusky	29,667	\$1,374,826,001	\$30,222,349
Gallia	11,531	\$533,636,222	\$11,846,793	Scioto	27,211	\$1,262,726,902	\$28,022,691
Geauga	42,754	\$3,465,358,604	\$102,103,618	Seneca	23,391	\$998,929,556	\$20,661,504
Greene	73,420	\$4,675,828,253	\$114,955,181	Shelby	23,177	\$1,198,153,318	\$29,048,210
Guernsey	15,261	\$707,630,561	\$16,401,725	Stark	180,554	\$9,325,100,840	\$225,211,694
Hamilton	382,613	\$26,491,558,753	\$764,130,560	Summit	254,727	\$15,267,308,721	\$409,372,272
Hancock	34,419	\$2,001,472,756	\$51,978,416	Trumbull	96,321	\$4,411,628,028	\$95,219,199
Hardin	14,646	\$676,751,994	\$14,658,670	Tuscarawas	42,693	\$2,057,307,452	\$47,200,343
Harrison	6,984	\$350,935,537	\$8,350,792	Union	20,739	\$1,224,198,658	\$30,429,641
Henry	13,599	\$678,430,188	\$14,816,909	Van Wert	10,928	\$522,239,651	\$11,139,733
Highland	18,221	\$746,142,036	\$14,973,352	Vinton	4,876	\$194,171,663	\$3,835,081
Hocking	10,077	\$436,396,220	\$9,115,712	Warren	98,784	\$7,765,328,348	\$226,033,219
Holmes	16,564	\$776,461,191	\$16,718,244	Washington	28,057	\$1,473,203,348	\$34,501,456
Huron	30,282	\$1,386,171,134	\$30,140,948	Wayne	52,857	\$2,667,793,220	\$61,989,483
Jackson	12,768	\$559,661,048	\$11,977,782	Williams	17,898	\$800,954,763	\$17,257,424
Jefferson	29,896	\$1,388,485,818	\$30,415,930	Wood	56,901	\$3,390,530,644	\$86,284,783
Knox	24,884	\$1,341,524,898	\$33,737,850	Wyandot	11,074	\$534,740,600	\$12,166,575
Lake	117,032	\$6,711,126,786	\$170,064,712	County total	5,271,028	\$300,333,368,399	\$7,691,685,779
Lawrence	24,398	\$1,125,088,820	\$24,537,507	Other *	152,355	\$84,026,271,256	\$285,535,608
Licking	79,660	\$4,422,168,128	\$109,196,380				
Logan	19,984	\$973,374,819	\$22,145,360	State total	5,423,383	\$384,359,639,655	\$7,977,221,387

Source: Ohio Department of Taxation

*Includes non-resident returns.

Table 15

Rank of Counties by Average Income as Reported on 2013 Ohio Individual Income Tax Returns

County	FAGI	Percentage of State Average	Rank	County	FAGI	Percentage of State Average	Rank
Adams	\$41,422	72.7%	85	Logan	\$48,708	85.5%	45
Allen	\$49,752	87.3%	43	Lorain	\$55,933	98.2%	22
Ashland	\$46,858	82.2%	53	Lucas	\$52,992	93.0%	29
Ashtabula	\$42,637	74.8%	82	Madison	\$59,019	103.6%	13
Athens	\$46,215	81.1%	62	Mahoning	\$49,589	87.0%	44
Auglaize	\$52,663	92.4%	31	Marion	\$44,710	78.5%	73
Belmont	\$56,514	99.2%	21	Medina	\$65,082	114.2%	6
Brown	\$43,589	76.5%	76	Meigs	\$42,497	74.6%	83
Butler	\$58,352	102.4%	14	Mercer	\$52,283	91.8%	33
Carroll	\$54,175	95.1%	25	Miami	\$53,622	94.1%	28
Champaign	\$47,993	84.2%	49	Monroe	\$73,270	128.6%	4
Clark	\$46,744	82.0%	54	Montgomery	\$52,886	92.8%	30
Clermont	\$56,764	99.6%	19	Morgan	\$39,343	69.0%	88
Clinton	\$50,495	88.6%	38	Morrow	\$46,966	82.4%	51
Columbiana	\$45,474	79.8%	71	Muskingum	\$46,186	81.1%	64
Coshocton	\$42,773	75.1%	80	Noble	\$56,738	99.6%	20
Crawford	\$41,737	73.3%	84	Ottawa	\$53,708	94.3%	27
Cuyahoga	\$60,226	105.7%	9	Paulding	\$46,526	81.7%	56
Darke	\$46,116	80.9%	65	Perry	\$44,459	78.0%	74
Defiance	\$48,006	84.3%	48	Pickaway	\$51,161	89.8%	37
Delaware	\$94,144	165.2%	1	Pike	\$43,497	76.3%	77
Erie	\$50,277	88.2%	40	Portage	\$54,915	96.4%	24
Fairfield	\$57,209	100.4%	18	Preble	\$45,582	80.0%	70
Fayette	\$43,091	75.6%	79	Putnam	\$58,166	102.1%	15
Franklin	\$62,066	108.9%	8	Richland	\$45,616	80.1%	69
Fulton	\$51,989	91.2%	34	Ross	\$46,603	81.8%	55
Gallia	\$46,278	81.2%	61	Sandusky	\$46,342	81.3%	60
Geauga	\$81,053	142.3%	2	Scioto	\$46,405	81.4%	58
Greene	\$63,686	111.8%	7	Seneca	\$42,706	75.0%	81
Guernsey	\$46,369	81.4%	59	Shelby	\$51,696	90.7%	35
Hamilton	\$69,239	121.5%	5	Stark	\$51,647	90.6%	36
Hancock	\$58,150	102.1%	16	Summit	\$59,936	105.2%	10
Hardin	\$46,207	81.1%	63	Trumbull	\$45,801	80.4%	67
Harrison	\$50,249	88.2%	41	Tuscarawas	\$48,188	84.6%	47
Henry	\$49,888	87.6%	42	Union	\$59,029	103.6%	12
Highland	\$40,950	71.9%	86	Van Wert	\$47,789	83.9%	50
Hocking	\$43,306	76.0%	78	Vinton	\$39,822	69.9%	87
Holmes	\$46,876	82.3%	52	Warren	\$78,609	138.0%	3
Huron	\$45,775	80.3%	68	Washington	\$52,508	92.2%	32
Jackson	\$43,833	76.9%	75	Wayne	\$50,472	88.6%	39
Jefferson	\$46,444	81.5%	57	Williams	\$44,751	78.5%	72
Knox	\$53,911	94.6%	26	Wood	\$59,586	104.6%	11
Lake	\$57,344	100.6%	17	Wyandot	\$48,288	84.7%	46
Lawrence	\$46,114	80.9%	66				
Licking	\$55,513	97.4%	23	AVERAGE	\$56,978	100.0%	

Source: Ohio Department of Taxation