

## Individual Income Tax - State

The Ohio income tax on individuals and estates was enacted in December of 1971 and took effect January 1, 1972. An income tax on trusts was enacted June 4, 2002, becoming effective for taxable years ending on or after June 4, 2002, December 31, 2003 and December 31, 2004.

Two new adjustments appeared on the 2003 Ohio income tax returns. Taxpayers were required to add back 5/6 of the qualifying Internal Revenue Code (I.R.C.) section 179 depreciation expense. "Qualifying I.R.C. section 179 expense" is the difference between (1) the amount of depreciation expense directly or indirectly allowed to the taxpayer under I.R.C. section 179 and (2) the amount of depreciation expense directly or indirectly allowed to the taxpayer under I.R.C. section 179 as that section existed on December 31, 2002.

Job training credits (for eligible employee training costs) were first available on the 2003 return.

To facilitate compliance by the taxpayer and administration by the state, Ohio's individual income tax law is based closely on federal income tax law. The "starting point" for the computation of the Ohio individual income tax is federal adjusted gross income as defined in the I.R.C. The "starting point" for estates and trusts is taxable income as defined in the I.R.C. Taxpayers then add and subtract certain adjustments and apply Ohio's graduated tax rates to the remaining amount (Ohio taxable income) to calculate the tax liability. From this figure, certain credits may be subtracted to arrive at the final income tax liability.

Under temporary law, subsequently made permanent, statutory tax rates were reduced each year from 1996-2000, due to surplus revenues.

There was no tax rate cut in 2001, 2002 or 2003. In 2003, the personal exemption amount was \$1,250. Each year, the personal exemption amount is indexed for inflation.

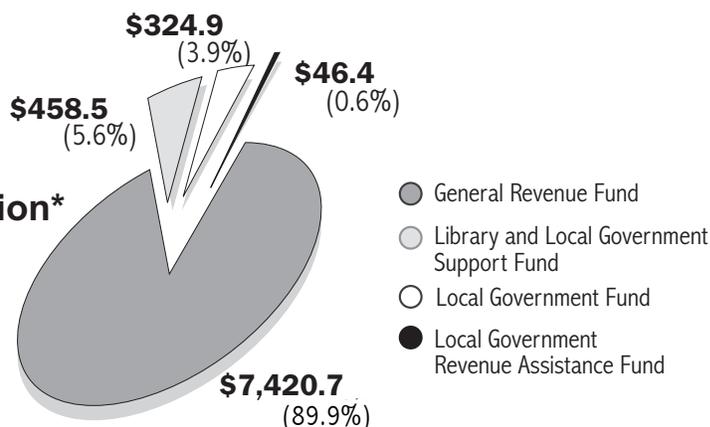
The individual income tax is the largest revenue producer for the state. Total collections for FY 2003 were \$8,256.5 million. Of this amount, 5.6 percent or \$458.5 million was distributed to the Library and Local Government Support Fund, 3.9 percent or \$324.9 million to the Local Government Fund, 0.6 percent or \$46.4 million to the Local Government Revenue Assistance Fund, and 89.9 percent or \$7,420.7 million was distributed to the General Revenue Fund.

The **Exhibit — State Individual Income Tax** illustrates the percentage distribution by income level of 2001 tax returns, federal adjusted gross income, and income tax liability. Tables 1 through 12 also include information compiled from the 2001 Ohio individual income tax returns, which were due by April 16, 2002. Table 1 contains detailed data from the returns categorized in 43 income levels. The data shows that 5,386,612 taxpayers filed individual income tax returns, reporting total federal adjusted gross income of approximately \$256 billion, an average of roughly \$47,521 per return. Applying the tax rates to this income and then subtracting allowable tax credits yields a figure for total individual income tax liability of \$7,844.2 million. This amounts to an average income tax liability of \$1,456 per return.

Table 2 compares total returns filed for 2000 and 2001, grouped by major income levels, while Table 3 compares only taxable individual income tax returns for 2000 and 2001. Table 4 is a summarized version

### Distributions of Revenue from Individual Income Tax Fiscal Year 2003 (figures in millions)

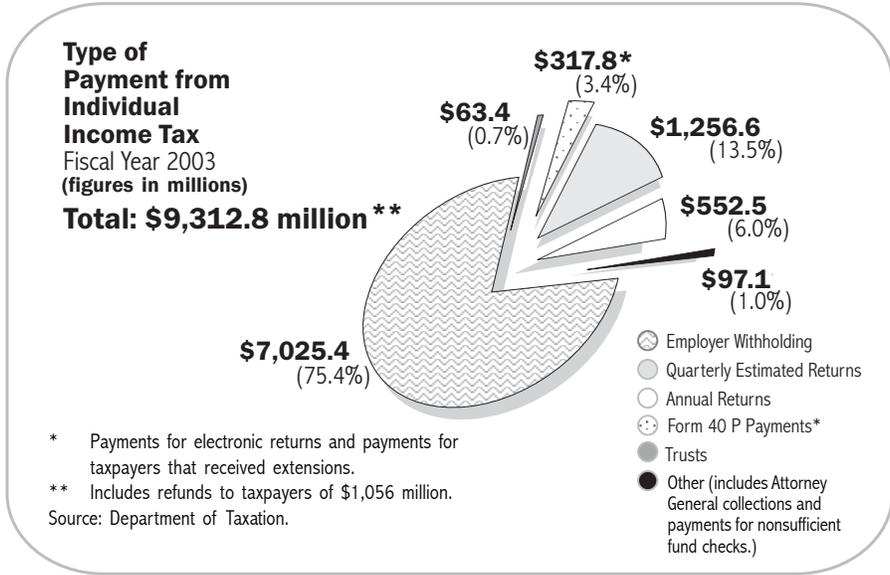
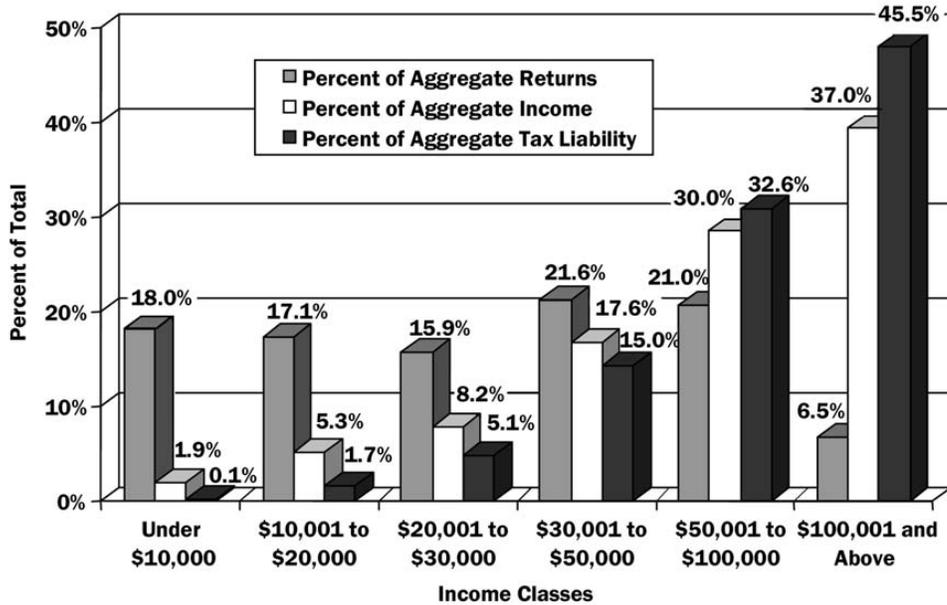
**Total \$8,256.5 million\***



\*Includes Attorney General collections and political party contributions of \$6.0 million. Source: Office of Budget and Management.

**Individual Income Tax - State**

**Exhibit – State Individual Income Tax  
2001 Individual Income Tax Returns,  
Income and Tax, by Income Level**



of Table 1, showing some of the major data categorized into just nine income levels. Tables 5, 6 and 7 show individual income tax returns by the same nine income levels, but also by filing status – married joint, single and married separate.

Table 8 classifies the number of returns and tax liability by Ohio taxable income levels rather than federal adjusted gross income. The “Ohio Taxable Income” figure for individuals is the amount to which the graduated tax rates of 0.743 to 7.5 percent for 2001 were directly applied.

Table 9 contains information on the joint filer credit, as it pertains to a 2001 joint return filed by a husband and wife each earning at least \$500 of qualifying Ohio adjusted gross income. Qualifying income does not include income from interest, dividends and distributions, royalties, rents,

capital gains, and state or municipal income tax refunds. Table 10 provides information pertaining to the senior citizen credit. Table 11 indicates the number of individual income tax returns filed, income and tax liability for residents of each of Ohio’s 88 counties.

Cuyahoga County had the largest number of individual income tax returns filed with 632,094, reporting \$28.5 billion of income and approximately \$1,019 million of individual income tax liability. Residents of the 10 largest counties filed roughly 2.63 million individual income tax returns, out of the statewide total of nearly 5.29 million individual income tax returns indicating a county of residence.

Table 12 indicates the average income per individual income tax return for residents of each county. Delaware County individual income taxpayers reported the highest figure with an average income of

\$75,346, while Morgan County had the lowest average income, at \$29,263.

The tax base is the amount of federal adjusted gross income (individuals) or taxable income (estates and trusts) as defined in the I.R.C., plus or minus the adjustments according to Ohio income tax law (see General Computation of Tax Liability for the 2003 Individual Income Tax Return, below).

**TAX BASE (R.C. 5747.01):**

**GENERAL COMPUTATION OF TAX LIABILITY FOR THE 2002 INDIVIDUAL INCOME TAX RETURN**

**Starting Point: Federal Adjusted Gross Income Plus or Minus**

**Additions to the extent not included in FAGI**

1. Non-Ohio state or local government interest and dividends.
2. Pass-through entity add-back.
3. Grantor Trust Electing Small Business Trust income.
4. Federal interest/dividends subject to state tax.
5. Reimbursement of tuition expenses previously deducted on an Ohio income tax return.
6. Losses from the sale or other disposition of Ohio public obligations.
7. Non-medical withdrawals from an Ohio Medical Savings Account.
8. Reimbursements of expenses deducted in a prior year.
9. Non-education expenditures from a college savings account.
10. 5/6 of I.R.C. section 168(k) bonus depreciation claimed on the federal income tax return.

**Deductions to the extent not excluded or deducted from FAGI**

1. Certain federal interest and dividends.
2. Income tax paid to other states.
3. State or municipal income tax overpayments deducted on a prior year's federal income tax return.
4. Disability and survivorship benefits.
5. Social Security and some railroad retirement benefits.
6. Contributions to a college savings account.
7. Tuition expense paid to an Ohio-based institution (limited deduction).
8. Unsubsidized health insurance, long-term care insurance and excess medical expense deduction.
9. Funds deposited into, and earnings on, an Ohio Medical Savings Account.
10. Grantor Trust Electing Small Business Trust losses.
11. Wage and salary expense not deducted due to the federal targeted jobs or work opportunity tax credits.
12. Interest income from Ohio public and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations.
13. Refund or reimbursement of prior year federal itemized deduction.
14. Repayment of income reported in a prior year.
15. Amount contributed to an Individual Development Account.
16. 1/5 of I.R.C. section 168(k) bonus depreciation added back in each of the previous five years.

**= Ohio Adjusted Gross Income**

**Subtract: Exemption of \$1,250 per taxpayer and per dependent**

**= Ohio Taxable Income**

**Apply: Graduated rates of .743% to 7.5 % for 2003**

**=Tax Before Credits**

**Subtract the following credits:**

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. Personal and dependency credit of \$20</li> <li>2. Retirement income credit</li> <li>3. Senior citizen credit</li> <li>4. Lump sum distribution credit</li> <li>5. Child and dependent care credit</li> <li>6. Lump sum retirement income credit</li> <li>7. Job training credit</li> </ol> | <ol style="list-style-type: none"> <li>8. Political contributions credit</li> <li>9. Adoption credit</li> <li>10. Joint filing credit</li> <li>11. Resident credit</li> <li>12. Non-resident credit</li> <li>13. Business credits</li> </ol> |
|---|--|

**= Ohio Net Individual Income Tax Liability**

**TAX RATES (R.C. 5747.02):**

Ohio taxable income	2003 tax rate
0 - \$5,000	.743 of Ohio taxable income
\$5,000 - \$10,000	\$37.15 plus 1.486% of excess over \$5,000
\$10,000 - \$15,000	\$111.45 plus 2.972% of excess over \$10,000
\$15,000 - \$20,000	\$260.05 plus 3.715% of excess over \$15,000
\$20,000 - \$40,000	\$445.80 plus 4.457% of excess over \$20,000
\$40,000 - \$80,000	\$1,337.20 plus 5.201% of excess over \$40,000
\$80,000 - \$100,000	\$3,417.60 plus 5.943% of excess over \$80,000
\$100,000 - \$200,000	\$4,606.20 plus 6.9% of excess over \$100,000
Over \$200,000	\$11,506.20 plus 7.5% of excess over \$200,000

**EXEMPTIONS AND ADJUSTMENTS:**

- 1. Personal and Dependent Exemptions (R.C. 5747.025):** For the 2003 individual income tax return, a personal exemption is available for each taxpayer in the amount of \$1,250. In addition, a taxpayer can claim a deduction of \$1,250 for each dependent. Each year the personal and dependent exemption amount is increased based upon the gross domestic product deflator.
- 2. Adjustments to Federal Adjusted Gross Income for Individuals:** For a complete listing and explanation of the adjustments to federal adjusted gross income, go to the Department of Taxation web site @ [www.ohio.gov/tax](http://www.ohio.gov/tax) and look under the heading "Forms" for Form IT-1040, Ohio Income Tax Return Instructions.
- 3. Adjustments to Federal Taxable Income for Estates and Trusts:** For a complete listing and explanation of the adjustments, go to the department web site @ [www.ohio.gov/tax](http://www.ohio.gov/tax) and look under the heading "Forms" for Form IT-1041, Ohio Fiduciary Income Tax Return Instructions.

**PERSONAL CREDITS:**

- 1. Personal and Dependent Exemption Credit (R.C. 5747.022):** Individual taxpayers are allowed to take a credit of \$20 against the Ohio income tax for each personal and dependent exemption.
- 2. Retirement Income Credit (R.C. 5747.055):** Individual and estate taxpayers, receiving retirement benefits, annuities or distributions from a retirement or profit sharing plan which are included in Ohio adjusted gross income, are allowed a credit based on the amount of retirement income received during the taxable year. The maximum credit is \$200.
- 3. Senior Citizens Credit (R.C. 5747.05(C)):** Individual and estate taxpayers may claim a \$50 credit if the taxpayer was 65 years of age on or before December 31st of the taxable year.

**4. Lump Sum Distribution Credit (R.C. 5747.05(D)):**

Individual taxpayers over 65 years of age may claim this credit if they received a lump sum distribution from a pension, retirement or profit sharing plan. The calculation is based upon the expected remaining life years times the senior citizens credit amount.

**5. Child & Dependent Care Credit (R.C. 5747.054):**

Individual and estate taxpayers with an income of less than \$40,000 may claim this credit if they made payments that qualified for the federal child and dependent care credit on the federal income tax return.

**6. Lump Sum Retirement Income Credit (R.C. 5747.055(C),(D),(E)):**

Individual taxpayers may claim this credit if they received a lump sum distribution on account of retirement from a qualified pension, retirement or profit sharing plan during one tax year.

**7. Job 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 abolishment of position or shift. The maximum credit is 50 percent of the training expenses or \$500, whichever is lower.

**8. Political Contributions Credit (R.C. 5747.29):**

Individual and estate taxpayers may claim a credit for contributions made to campaign committees of candidates for Ohio state office. The maximum credit is \$50 for single, head of household and married separate filers and \$100 for married filing joint filers.

**9. Adoption Credit (R.C. 5747.37):**

Individual taxpayers may claim a credit for adoption expenses up to a maximum of \$500 per child. Adoption of stepchildren does not qualify for this credit.

**10. Joint Filer Credit (R.C. 5747.05(G)(1)):**

A husband and wife who file a joint individual return are allowed a tax credit if each spouse has qualifying Ohio adjusted gross income of \$500 or more. Qualifying income does not include income from interest, dividends and distributions, royalties, rents, capital gains and state or municipal income tax refunds. The maximum credit is \$650. The credit is a percentage of the tax after all credits (other than the resident, nonresident, part-year resident and business credits).

**11. Resident Credit (R.C. 5747.05(B)):**

Resident individuals, resident estates and trusts may calculate a tax credit if part or all of their income is subjected to tax in another state. The calculation for trusts differs from the calculation used for individuals and estates.

**12. Nonresident Credit (R.C. 5747.05(A)):**

Nonresident individuals and nonresident estates may calculate a credit if part of their income was not earned or received in Ohio. Ohio lottery winnings do not qualify for this credit.

**Business Credits –**

*Note: The following business credits apply to individuals, estates and trusts. You can find additional explanation in the **Corporation Franchise Tax** chapter of this report. Note that only the Ohio Job Creation Credit and Pass-Through Entity Credit are refundable.*

- 1. Credit for purchases of new manufacturing machinery and equipment (7.5 percent—13.5 percent credit) (R.C. 5747.31).**
- 2. Credit for new employee in an enterprise zone (R.C. 5709.66(B)).**

3. **Credit for eligible costs associated with a voluntary clean-up action (carry-forward only through 2006) (R.C. 5747.32 and 122.16).**
4. **Credit for employers that establish on-site day care centers (five-year carry-forward only through 2007) (R.C. 5747.35).**
5. **Credit for investment in a certified ethanol plant (R.C. 5747.75).**
6. **Credit for purchases of grape production property (R.C. 5747.28).**
7. **Export sales (credit carry-forward only through 2004) (R.C. 5747.057).**
8. **Edison Center credit for research and development investors (R.C. 5747.33, 122.15, 122.151 to .154).**
9. **Enterprise zone day care and training credit (R.C. 5709.65(A)(4) and (A)(5)).**
10. **Refundable job creation credit (R.C. 5747.058).**
11. **Refundable pass-through entity credit (R.C. 5747.059).**

### SPECIAL PROVISIONS:

1. Military pay is taxable for residents. Ohio residents pay Ohio income tax on military pay regardless of duty station (except for combat pay). If the taxpayer is not an Ohio resident, Ohio does not tax his/her military pay. Ohio will tax non-military pay earned in Ohio that is included in federal adjusted gross income.
2. Reciprocity (R.C. 5747.05(A)(3)) may affect filing of an Ohio return. Because of "reciprocity agreements" Ohio has with the border states of Indiana, Kentucky, West Virginia, Michigan and Pennsylvania, an individual does not have to file a 2003 Ohio income tax return if:
  - They were a full-year resident of one of the five listed states for 2003, and
  - Their only source of income within Ohio was from wages, salaries, tips, or commissions.
 Exception: Reciprocal agreements do not apply if the individual owns directly or indirectly at least 20 percent of a pass-through entity having nexus in Ohio.
3. Residency status affects payment of income tax. Individual taxpayers who spend less than 120 days in Ohio and who have a permanent abode outside of Ohio for the entire year may declare themselves to be a nonresident of Ohio. Without jeopardizing their nonresidency status, the taxpayer can spend up to an additional 30 days in Ohio for specific reasons (attending a funeral, charity functions, doctor visits). Taxpayers claiming nonresidency status should attach a statement to their tax return setting forth the facts supporting nonresidency status.

### TAXPAYER (R.C. 5747.01(N)):

Every individual and every estate residing in Ohio or earning or receiving income in Ohio is subject to the Ohio income tax. Every resident trust and certain nonresident trusts that earn income from Ohio sources are subject to the Ohio income tax.

### FILING AND PAYMENT DATES (R.C. 5747.07-5747.09):

#### For Individuals, Estates and Trusts:

1. Annual return is due between January 1 and April 15 for calendar year

- taxpayers without an extension. Fiscal year returns are due by the 15<sup>th</sup> day of the fourth month after the fiscal year end. The return reconciles the tax liability with the amount remitted through withholding by the employer or quarterly estimated payments by the taxpayer.
2. Taxpayers must file quarterly declarations if they expect to be underwithheld by more than \$500. Such taxpayers must make estimated payments on or before April 15, June 15 and September 15 of the current year and January 15 of the next year.

#### 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:

1. If an employer withheld no more than \$2,000 during the year ending June 30 of the preceding year, payments are due within 30 days after the quarter ending in March, June, September and December.
2. If an employer withheld more than \$2,000 and less than \$84,000 during the year ending June 30 of the preceding year, payments are due within 15 days after the end of the month.
3. If an employer withheld at least \$84,000 during the year ending 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 EFT.

### DISPOSITION OF REVENUE:

1. During FY 2003, 5.6 percent or \$458.5 million was distributed to the Library and Local Government Support Fund, 3.9 percent or \$324.9 million to the Local Government Fund, 0.6 percent or \$46.4 million to the Local Government Revenue Assistance Fund, and 89.9 percent or \$7,420.7 million was distributed to the General Revenue Fund.
2. 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 (12.5 percent property tax rollback and homestead exemption).

### ADMINISTRATION:

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

### OHIO REVISED CODE CITATIONS:

Chapter 5747.

### RECENT LEGISLATION:

#### Am. Sub. H.B. 95, 125<sup>th</sup> General Assembly (effective June 26, 2003). R.C. 5747.01 (A) (20), 5/6 – 1/5 adjustment for I.R.C. section 179 expense —

In determining Ohio taxable income taxpayers must add to Ohio taxable income 5/6 of the "qualifying section 179 depreciation expense" deducted in determining federal taxable income for the taxable year. "Qualifying section 179 depreciation expense" means the difference between (1) the amount of depreciation expense directly or indirectly allowed to the taxpayer under I.R.C. section 179 and (2) the amount of depreciation expense directly or indirectly allowed to the taxpayer under

I.R.C. 179 as that section existed on December 31, 2002. Then, for each of the succeeding five taxable years the taxpayer must deduct 1/5 of the amount previously added back. Uncodified section 178 clarifies that Ohio law, as it existed before the effective date of this legislation, requires that net operating loss carry-backs must be reduced by (1) 5/6 of the I.R.C. section 168(k) bonus depreciation and (2) 5/6 of the I.R.C. section 179 qualifying depreciation. For additional discussion, see the first page of this chapter's summary.

**R.C. 5747.02(E) –**

The income tax does not apply to pre-need funeral contract trusts, established pursuant to R.C. 1111.19, for taxable years ending after June 25, 2003.

**R.C. 5747.26 –**

Extensions to file and an extension to pay are granted for members of the National Guard and for members of the Reserve Components of the U.S. Armed Forces called to duty under operation Iraqi Freedom. Extension expires 60 sixty days after duty terminates.

**Am. Sub. S.B. 180, 124<sup>th</sup> General Assembly (effective April 9, 2003). R.C. 5747.98(A) (19) and (35) –**

Provided a credit for losses on loans made to the Ohio Venture Capital Program. Per R.C. 150.07(B), these credits cannot be claimed until the fifth year after the Venture Capital Program Authority establishes the investment policy with respect to these loans.

**R.C. 5747.058 –**

Relaxed the requirements for eligibility for the job retention tax credit.

**Sub. S.B. 200, 124<sup>th</sup> General Assembly (effective September 6, 2002). R.C. 5703.60 –**

Provided for uniform and "taxpayer friendly" procedures to contest tax assessments (bills).

**Am. Sub. S.B. 261, 124<sup>th</sup> General Assembly (effective June 5, 2002). R.C. 5747.01 and .02 –**

Provided that trusts which reside in Ohio and certain nonresident trusts are subject to the income tax. The starting point is taxable income plus

or minus applicable adjustments. One unique deduction is the deduction for undistributed farm income.

**R.C. 5747.01(A) (21) and (S) (14) –**

Required that individuals, estates and trusts must add back 5/6 of the I.R.C. section 168(k) bonus depreciation claimed on the federal return for the taxable year. Taxpayers will then be permitted to deduct 1/5 of the add-back on the succeeding five tax returns.

**R.C. 5747.02(A) –**

Beginning in 2005, the income tax rates will be adjusted for inflation.

**R.C. 5747.01(B) –**

Definition of business income was expanded to include capital gains/goodwill when a business is liquidated.

**Am. Sub. S.B. Bill 144, 124<sup>th</sup> General Assembly (effective March 21, 2002). R.C. 5747.75 –**

Permitted individuals, estates and trusts to claim a credit for investment in an ethanol production plant. Maximum credit is 50 percent of the money invested or \$5,000 per year, whichever is lower.

**RECENT INFORMATION RELEASES:**

**PI & CFT 2002 - 02** – "Ohio Bonus Depreciation Adjustments and the Internal Revenue Code's Passive Activity Loss, Basis Limitation and at-Risk Rules," Nov. 7, 2002.

**PIT 2002-06** – "Net Operating Loss Carry-back Rule," Aug. 12, 2002.

**PI & CFT 2002-01** – "Recently Enacted Ohio Legislation Affects Depreciation Deductions for Taxable Years Ending 2001 and Thereafter," July 31, 2002.

**PIT 2001-04** – "Electing Small Business Trust Audit Initiative," July 3, 2002.

Table 1  
2001 Ohio Individual Income Tax Returns, by Income Level \*

Income Level (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Adjusted Gross Income	Reported Value Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Joint Filer Credit	Tax Liability after all Tax Credits
0	62,968	\$37,585,251	\$37,373,028	\$79,112,352	\$658,087	\$4,972	\$0	\$3,291
\$1,000	100,702	151,895,726	150,073,138	129,528,331	33,813,632	240,725	0	1,145
2,000	108,146	270,969,096	267,516,208	143,541,980	130,461,270	956,333	0	1,619
3,000	110,296	386,284,707	380,965,315	152,722,834	231,201,560	1,706,425	4	9,574
4,000	111,545	502,081,623	493,892,851	160,142,724	335,183,984	2,482,071	35	402,772
5,000	100,155	550,455,456	540,574,059	149,395,121	392,326,171	2,912,518	72	876,626
6,000	95,802	622,578,026	610,365,657	149,012,291	462,005,484	3,610,917	162	1,418,651
7,000	94,194	706,186,639	691,226,752	151,893,047	539,868,281	4,694,195	271	2,182,097
8,000	92,114	783,072,201	765,203,999	153,652,129	612,038,740	5,778,875	1,757	2,895,890
9,000	91,103	865,684,320	844,641,678	156,795,661	688,305,040	6,916,668	3,309	3,631,700
10,000	92,312	968,965,069	945,361,419	165,262,623	780,480,756	8,221,946	6,552	4,440,210
11,000	89,713	1,031,777,451	1,005,549,350	160,410,850	845,513,810	9,567,390	11,200	5,512,926
12,000	90,243	1,128,343,930	1,100,533,772	164,054,773	936,876,407	11,726,977	17,539	7,156,566
13,000	92,014	1,242,785,485	1,212,076,458	169,269,740	1,043,788,706	14,364,036	31,037	9,131,989
14,000	92,873	1,346,809,032	1,313,767,602	172,363,660	1,141,717,468	16,989,713	47,287	11,126,647
15,000	93,347	1,447,076,515	1,411,719,173	176,933,013	1,236,582,394	19,663,089	73,687	13,230,938
16,000	93,526	1,543,163,265	1,506,328,671	176,933,013	1,329,620,142	22,485,906	98,544	15,559,358
17,000	93,367	1,633,940,513	1,595,286,708	178,510,961	1,416,974,017	25,490,968	130,089	18,177,831
18,000	92,885	1,718,448,153	1,679,225,002	179,774,569	1,499,629,183	28,540,365	181,494	20,914,205
19,000	92,297	1,799,788,909	1,757,516,900	180,300,157	1,577,476,976	31,523,464	242,199	23,859,515
20,000	226,287	4,806,804,370	4,696,826,161	448,474,283	4,248,811,984	91,527,527	924,971	73,066,175
22,500	218,298	5,183,314,838	5,062,973,041	436,145,849	4,627,177,231	110,178,108	1,438,238	92,066,713
25,000	209,380	5,496,145,149	5,362,370,450	422,186,075	4,940,494,829	127,647,734	2,002,901	109,609,655
27,500	204,246	5,871,537,875	5,717,519,127	414,872,460	5,302,944,296	145,941,230	2,342,364	127,375,654
30,000	189,039	5,904,316,703	5,739,133,187	392,843,932	5,346,473,284	154,522,680	2,655,703	136,362,977
32,500	171,781	5,794,998,436	5,626,624,346	370,163,022	5,256,628,294	158,123,636	3,265,091	140,221,307
35,000	157,624	5,712,021,622	5,538,735,566	352,499,866	5,186,389,893	161,260,778	4,004,882	143,306,528
37,500	145,726	5,645,382,855	5,462,168,575	336,081,911	5,126,218,901	163,804,452	4,805,741	145,471,176
40,000	137,691	5,678,502,871	5,491,441,132	329,000,765	5,162,902,128	169,130,786	5,850,090	150,412,857
42,500	128,412	5,615,736,959	5,428,284,844	316,841,814	5,111,540,727	171,994,322	6,773,852	152,710,075
45,000	119,044	5,504,594,545	5,316,594,095	302,451,347	5,014,231,328	173,333,329	7,735,916	153,532,754
47,500	112,348	5,476,254,570	5,284,800,126	293,955,352	4,990,933,379	176,888,734	8,927,158	156,037,111
50,000	206,191	10,815,587,635	10,437,270,872	562,447,843	9,874,959,427	361,370,735	19,499,740	318,685,077
55,000	181,837	10,445,781,636	10,069,430,456	518,217,188	9,551,356,506	362,273,756	17,982,013	321,943,704
60,000	157,636	9,842,817,039	9,482,882,992	469,317,428	9,013,664,317	352,144,332	19,304,091	312,080,874
65,000	134,743	9,086,193,486	8,758,847,044	414,447,324	8,344,494,556	334,227,245	19,584,177	295,604,356
70,000	113,292	8,206,046,997	7,920,980,902	359,160,436	7,561,895,156	309,372,323	19,011,585	272,969,245
75,000	94,570	7,321,399,655	7,076,126,542	306,750,067	6,769,452,432	282,034,361	15,986,246	250,328,585
80,000	143,275	12,134,261,577	11,732,643,504	475,115,125	11,257,645,172	481,026,102	17,137,663	436,366,587
90,000	97,833	9,264,350,022	8,969,801,017	329,382,225	8,640,494,043	383,735,305	12,928,556	347,930,656
100,000	199,786	23,762,056,003	23,058,666,086	681,780,047	22,377,003,799	1,090,155,519	35,373,015	978,106,106
150,000	60,092	10,301,848,844	10,021,598,834	207,497,324	9,814,131,952	539,756,889	16,094,036	473,841,149
200,000	87,879	59,368,488,106	58,518,744,413	299,855,587	58,218,917,258	4,060,222,499	27,394,524	2,115,654,676
<b>Total</b>	<b>5,386,612</b>	<b>\$255,976,333,160</b>	<b>\$249,083,661,052</b>	<b>\$12,187,534,474</b>	<b>\$236,973,283,000</b>	<b>\$10,578,519,935</b>	<b>\$271,867,791</b>	<b>\$7,844,217,547</b>

\* As reported on returns due April 15, 2002.

**Table 2**  
**Comparison of 2000 and 2001 Individual Income Tax Returns**

Income Level (Federal Adjusted Gross Income)	Number of Returns 2000	Number of Returns 2001	Federal Adjusted Gross Income 2000	Federal Adjusted Gross Income 2001	Ohio Taxable Income 2000	Ohio Taxable Income 2001	Joint Filer Credit 2000	Joint Filer Credit 2001	Ohio Income Tax 2000	Ohio Income Tax 2001
0 - \$5,000	501,005	493,657	\$1,375,858,086	\$1,348,816,403	\$772,987,683	\$731,318,533	\$75	\$39	\$300,785	\$418,401
\$5,000 - 10,000	489,357	473,368	3,647,206,621	3,527,976,642	2,842,664,341	2,694,543,716	6,025	5,571	10,638,222	11,004,964
10,000 - 15,000	464,382	457,155	5,808,644,817	5,718,680,967	4,897,160,247	4,748,377,147	117,538	113,615	36,233,703	37,368,338
15,000 - 20,000	470,232	465,422	8,227,582,017	8,142,417,355	7,218,979,975	7,060,282,712	716,553	726,013	88,081,843	91,741,847
20,000 - 40,000	1,514,155	1,522,381	44,147,673,517	44,414,521,848	40,082,296,059	40,035,138,712	20,606,952	21,439,891	900,883,942	967,480,185
40,000 - 80,000	1,379,202	1,385,764	77,621,413,424	77,992,915,393	71,371,401,060	71,395,429,956	133,651,384	140,654,868	2,210,710,628	2,384,304,638
80,000 - 100,000	237,037	241,108	21,041,859,047	21,398,611,599	19,669,946,397	19,898,139,215	26,842,613	30,066,219	721,205,076	784,297,243
100,000 - 200,000	265,489	259,878	34,931,566,776	34,063,904,847	33,127,398,503	32,191,135,751	47,941,260	51,467,051	1,393,905,382	1,451,947,255
200,000 & Above	95,231	87,879	70,943,531,862	59,368,488,106	70,102,409,579	58,218,917,258	28,610,883	27,394,524	2,279,587,360	2,115,654,676
<b>Total</b>	<b>5,416,090</b>	<b>5,386,612</b>	<b>\$267,745,336,167</b>	<b>\$255,976,333,160</b>	<b>\$250,085,243,844</b>	<b>\$236,973,283,000</b>	<b>\$258,493,283</b>	<b>\$271,867,791</b>	<b>\$7,641,546,941</b>	<b>\$7,844,217,547</b>

**Table 3**  
**Comparison of 2000 and 2001 Individual Income Tax Returns with Tax Liability**

Income Level (Federal Adjusted Gross Income)	Number of Returns with Tax Liability 2000	Number of Returns with Tax Liability 2001	Ohio Income Tax 2000	Ohio Income Tax 2001
0 - \$5,000	82,368	92,701	\$300,785	\$418,401
\$5,000 - 10,000	352,776	335,134	10,638,222	11,004,964
10,000 - 15,000	372,618	362,614	36,233,703	37,368,338
15,000 - 20,000	420,295	415,506	88,081,843	91,741,847
20,000 - 40,000	1,490,546	1,496,399	900,883,942	967,480,185
40,000 - 80,000	1,366,604	1,372,844	2,210,710,628	2,384,304,638
80,000 - 100,000	234,944	238,914	721,205,076	784,297,243
100,000 - 200,000	262,653	256,904	1,393,905,382	1,451,947,255
200,000 & above	92,632	85,106	2,279,587,360	2,115,654,676
<b>Total</b>	<b>4,675,436</b>	<b>4,656,122</b>	<b>\$7,641,546,941</b>	<b>\$7,844,217,547</b>

**Table 4**  
**2001 Ohio Individual Income Tax Returns for All Filing Status Categories**

Income Level (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Joint Filer Credit	Ohio Income Tax	Effective Tax Rate*
0	493,657	\$1,348,816,403	\$731,318,533	\$39	\$418,401	0.03%
\$5,000	473,368	3,527,976,642	2,694,543,716	5,571	11,004,964	0.31
10,000	457,155	5,718,680,967	4,748,377,147	113,615	37,368,338	0.65
15,000	465,422	8,142,417,355	7,060,282,712	726,013	91,741,847	1.13
20,000	1,522,381	44,414,521,848	40,035,138,712	21,439,891	967,480,185	2.18
40,000	1,385,764	77,992,915,393	71,395,429,956	140,654,868	2,384,304,638	3.06
80,000	241,108	21,398,611,599	19,898,139,215	30,066,219	784,297,243	3.67
100,000	259,878	34,063,904,847	32,191,135,751	51,467,051	1,451,947,255	4.26
200,000	<u>87,879</u>	<u>59,368,488,106</u>	<u>58,218,917,258</u>	<u>27,394,524</u>	<u>2,115,654,676</u>	3.56
<b>Total</b>	<b>5,386,612</b>	<b>\$255,976,333,160</b>	<b>\$236,973,283,000</b>	<b>\$271,867,791</b>	<b>\$7,844,217,547</b>	<b>3.06%</b>

\* Ohio income tax divided by federal adjusted gross income.

**Table 5**  
**2001 Ohio Individual Income Tax Returns**  
**Claiming Married Filing Joint Status**

Income Level (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0	14,799	\$44,870,370	\$10,321,693	\$2,288	0.01%
\$5,000	37,507	292,887,765	163,748,217	79,357	0.03
10,000	68,468	867,768,831	617,619,702	1,481,684	0.17
15,000	92,595	1,626,344,971	1,270,954,544	7,829,850	0.48
20,000	402,568	12,145,031,220	10,218,805,836	201,912,837	1.66
40,000	829,947	48,696,953,043	43,877,884,125	1,416,424,376	2.91
80,000	197,018	17,500,500,047	16,210,986,798	633,421,096	3.62
100,000	220,910	28,995,081,372	27,385,292,868	1,230,427,862	4.24
200,000	<u>74,168</u>	<u>47,730,041,377</u>	<u>46,774,436,231</u>	<u>1,767,831,433</u>	3.70
<b>Total</b>	<b>1,937,980</b>	<b>\$157,899,478,996</b>	<b>\$146,530,050,014</b>	<b>\$5,259,410,783</b>	<b>3.33%</b>

\* Ohio income tax divided by federal adjusted gross income.

## Individual Income Tax - State

**Table 6**  
**2001 Ohio Individual Income Tax Returns Claiming Single Filing Status**

Income Level (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	472,886	\$1,287,007,668	\$711,495,021	\$406,346	0.03%
\$5,000 - 10,000	423,935	3,141,966,003	2,456,418,556	10,525,350	0.33
10,000 - 15,000	365,826	4,560,137,184	3,877,745,984	33,215,586	0.73
15,000 - 20,000	336,046	5,866,673,718	5,204,747,676	74,398,421	1.27
20,000 - 40,000	884,981	25,202,660,300	23,246,909,152	588,592,934	2.34
40,000 - 80,000	384,852	20,182,281,172	18,839,986,153	653,984,500	3.24
80,000 - 100,000	29,547	2,613,390,797	2,448,137,409	98,249,514	3.76
100,000 - 200,000	28,568	3,730,848,482	3,511,732,634	158,975,215	4.26
200,000 & Above	<u>10,340</u>	<u>8,683,655,791</u>	<u>8,550,037,365</u>	<u>250,456,284</u>	2.88
<b>Total</b>	<b>2,936,981</b>	<b>\$75,268,621,115</b>	<b>\$68,847,209,950</b>	<b>\$1,868,804,150</b>	<b>2.48%</b>

\* Ohio income tax divided by federal adjusted gross income.

**Table 7**  
**2001 Ohio Individual Income Tax Returns Claiming Married Separate Filing Status**

Income Level (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	5,972	\$16,938,364	\$9,501,817	\$9,768	0.06%
\$5,000 - 10,000	11,929	93,122,875	74,376,942	400,259	0.43
10,000 - 15,000	22,860	290,774,955	253,011,460	2,671,066	0.92
15,000 - 20,000	36,781	649,398,667	584,580,492	9,513,576	1.46
20,000 - 40,000	234,831	7,066,830,329	6,569,423,725	176,974,412	2.50
40,000 - 80,000	170,964	9,113,681,177	8,677,559,677	313,895,763	3.44
80,000 - 100,000	14,543	1,284,720,755	1,239,015,008	52,626,634	4.10
100,000 - 200,000	10,399	1,337,974,992	1,294,110,249	62,544,178	4.67
200,000 & Above	<u>3,371</u>	<u>2,954,790,939</u>	<u>2,894,443,662</u>	<u>97,366,959</u>	3.30
<b>Total</b>	<b>511,650</b>	<b>\$22,808,233,053</b>	<b>\$21,596,023,032</b>	<b>\$716,002,615</b>	<b>3.14%</b>

\* Ohio income tax divided by federal adjusted gross income.

**Table 8  
2001 Ohio Individual Income Tax Returns by Ohio Taxable Income Level**

<b>Income Level (Ohio Taxable Income)</b>	<b>Number of Returns*</b>	<b>\$20 Exemption Credit</b>	<b>Joint Filer Credit</b>	<b>Ohio Income Tax</b>
0 - \$5,000	690,150	\$13,821,524	\$127	\$1,481,017
\$5,000 - 10,000	491,463	13,076,689	43,217	17,143,469
10,000 - 15,000	475,131	13,601,438	483,933	56,126,683
15,000 - 20,000	474,206	16,135,307	1,909,754	124,893,770
20,000 - 40,000	1,499,882	55,455,847	32,297,073	1,112,097,753
40,000 - 80,000	1,252,002	61,660,702	138,511,516	2,409,126,838
80,000 - 100,000	198,734	11,448,085	25,417,153	711,749,069
100,000 - 200,000	223,069	13,262,780	47,448,502	1,348,627,610
200,000 & Above	<u>81,991</u>	<u>4,868,664</u>	<u>25,756,713</u>	<u>2,062,971,367</u>
<b>Total</b>	<b>5,386,628</b>	<b>\$203,331,036</b>	<b>\$271,867,988</b>	<b>\$7,844,217,576</b>

\*Differs from other tables due to methodology of computation.

**Table 9  
2001 Ohio Individual Income Tax Returns Claiming the Joint Filer Credit, by Income Level**

<b>Income Level (Federal Adjusted Gross Income)</b>	<b>Number of Returns Claiming Credit</b>	<b>Federal Adjusted Gross Income</b>	<b>Ohio Taxable Income</b>	<b>Ohio Income Tax</b>
0 - \$5,000	34	\$155,852	\$116,000	\$120
\$5,000 - 10,000	1,243	10,855,157	8,141,852	22,014
10,000 - 15,000	9,682	126,100,670	96,223,327	443,994
15,000 - 20,000	26,790	479,465,701	388,461,970	2,825,117
20,000 - 40,000	215,900	6,666,451,065	5,718,197,554	108,471,706
40,000 - 80,000	633,625	37,622,587,986	34,335,605,802	1,098,462,688
80,000 - 100,000	160,082	14,214,161,329	13,298,272,655	521,026,300
100,000 - 200,000	166,901	21,698,090,066	20,646,917,512	930,995,791
200,000 & Above	<u>43,160</u>	<u>22,515,010,205</u>	<u>22,069,202,920</u>	<u>987,628,586</u>
<b>Total</b>	<b>1,257,417</b>	<b>\$103,332,878,031</b>	<b>\$96,561,139,592</b>	<b>\$3,649,876,316</b>

**Table 10  
2001 Ohio Individual Income Tax Returns Claiming the Senior Citizen Credit, by Income Level**

<b>Income Level (Federal Adjusted Gross Income)</b>	<b>Number of Returns Claiming Credit</b>	<b>Federal Adjusted Gross Income</b>	<b>Ohio Taxable Income</b>	<b>Senior Citizen Credit</b>	<b>Retirement Income Credit*</b>	<b>Ohio Income Tax</b>
0 - \$5,000	13,971	\$48,242,929	\$26,935,232	\$698,102	\$545,872	\$3,333
\$5,000 - 10,000	51,099	403,763,152	309,078,314	2,559,269	4,152,158	51,800
10,000 - 15,000	82,526	1,039,120,378	849,738,048	4,126,021	9,710,434	1,442,747
15,000 - 20,000	85,594	1,491,075,939	1,249,201,232	4,278,963	11,747,948	5,406,391
20,000 - 40,000	178,969	5,091,762,193	4,090,644,829	8,947,584	27,006,927	60,287,620
40,000 - 80,000	133,418	7,491,059,287	5,629,275,044	6,670,752	20,199,304	155,076,597
80,000 - 100,000	22,754	2,021,273,637	1,580,756,375	1,137,517	3,321,294	56,378,218
100,000 - 200,000	29,480	3,932,969,457	3,278,380,832	1,473,782	4,061,627	141,765,649
200,000 & Above	<u>13,040</u>	<u>11,452,514,008</u>	<u>11,024,613,137</u>	<u>652,009</u>	<u>1,506,454</u>	<u>330,046,507</u>
<b>Total</b>	<b>610,851</b>	<b>\$32,971,780,980</b>	<b>\$28,038,623,043</b>	<b>\$30,543,999</b>	<b>\$82,252,018</b>	<b>\$750,458,862</b>

\*This represents only the amount of the retirement income credit taken by senior citizen credit claimants. The total amount of the retirement income credit reported on the tax returns is \$122.0 million.

**Table 11**  
**2001 Ohio Individual Income Tax Returns, by County**

County	Number of Returns	Federal Adjusted Gross Income	Ohio Income Tax	County	Number of Returns	Federal Adjusted Gross Income	Ohio Income Tax
ADAMS	11,853	\$348,660,277	\$9,030,984	MADISON	17,907	\$724,582,581	\$23,049,318
ALLEN	50,123	1,913,411,979	61,331,604	MAHONING	114,168	4,304,033,099	137,717,264
ASHLAND	23,777	851,409,876	25,232,370	MARION	29,146	1,037,740,897	30,927,471
ASHTABULA	46,049	1,504,944,068	42,253,377	MEDINA	76,616	3,741,350,550	133,131,599
ATHENS	22,415	750,552,180	22,365,041	MEIGS	8,808	274,730,459	7,351,639
AUGLAIZE	22,248	861,226,716	27,290,459	MERCER	20,401	718,341,863	20,999,423
BELMONT	30,411	984,095,612	27,419,335	MIAMI	48,791	2,029,091,430	66,876,654
BROWN	18,254	612,526,812	17,123,062	MONROE	6,075	180,350,181	4,460,239
BUTLER	155,251	7,116,345,496	245,630,458	MONTGOMERY	257,131	10,950,654,446	366,635,413
CARROLL	12,867	426,815,066	11,973,324	MORGAN	5,473	160,158,912	4,048,179
CHAMPAIGN	17,742	665,638,837	19,878,657	MORROW	13,415	475,729,840	13,769,623
CLARK	64,997	2,429,590,392	74,089,750	MUSKINGUM	39,158	1,336,894,651	40,168,210
CLERMONT	85,980	3,961,151,610	137,329,995	NOBLE	4,996	147,058,105	3,745,010
CLINTON	20,356	736,718,827	21,952,567	OTTAWA	21,305	845,789,728	26,340,003
COLUMBIANA	48,175	1,589,227,123	44,685,510	PAULDING	9,411	326,647,491	9,182,388
COSHOCTON	16,442	545,127,987	15,459,724	PERRY	14,614	450,837,158	11,953,159
CRAWFORD	22,770	739,733,435	20,242,883	PICKAWAY	21,688	829,110,510	24,915,722
CUYAHOGA	632,094	28,473,285,651	1,018,545,613	PIKE	11,776	369,887,789	10,045,748
DARKE	26,034	918,133,983	26,851,718	PORTAGE	70,129	2,847,778,747	92,714,345
DEFIANCE	19,633	744,247,012	22,350,854	PREBLE	18,326	681,376,088	20,024,793
DELAWARE	60,850	4,584,829,713	204,190,221	PUTNAM	17,578	657,575,574	19,588,380
ERIE	38,598	1,560,664,640	51,602,846	RICHLAND	58,345	2,137,638,284	65,937,047
FAIRFIELD	59,295	2,627,459,851	88,118,796	ROSS	32,404	1,155,303,778	34,164,041
FAYETTE	13,207	440,511,794	12,650,896	SANDUSKY	30,609	1,076,426,924	31,540,203
FRANKLIN	521,187	24,013,014,087	868,010,609	SCIOTO	28,977	950,803,066	26,974,898
FULTON	20,809	791,643,275	23,846,305	SENECA	27,725	939,911,746	27,194,689
GALLIA	12,781	440,214,238	13,131,404	SHELBY	24,168	898,526,692	27,940,121
GEAUGA	43,744	2,639,536,178	107,406,937	STARK	178,560	7,081,298,420	232,488,337
GREENE	68,384	3,215,931,195	110,581,350	SUMMIT	254,948	11,475,365,737	407,895,874
GUERNSEY	17,929	543,051,897	14,659,567	TRUMBULL	104,861	3,876,944,351	117,975,112
HAMILTON	401,034	20,246,052,515	779,853,943	TUSCARAWAS	44,147	1,504,859,627	44,359,267
HANCOCK	34,291	\$1,470,244,294	\$50,021,087	UNION	19,404	894,622,692	30,196,099
HARDIN	13,943	466,710,446	12,961,730	VAN WERT	14,633	502,988,899	14,180,425
HARRISON	6,883	202,302,073	5,076,701	VINTON	4,664	152,387,373	4,554,231
HENRY	14,255	524,165,308	15,520,591	WARREN	78,377	4,400,301,621	166,866,786
HIGHLAND	17,365	551,330,677	15,183,887	WASHINGTON	28,563	1,029,200,192	30,655,387
HOCKING	12,354	393,745,981	10,775,750	WAYNE	52,393	1,996,170,221	62,247,459
HOLMES	14,009	480,376,872	14,396,324	WILLIAMS	19,003	685,226,574	20,709,498
HURON	30,050	1,104,623,570	34,114,791	WOOD	56,497	2,535,428,880	87,995,307
JACKSON	13,569	433,672,929	12,161,506	WYANDOT	<u>11,151</u>	<u>372,128,410</u>	<u>10,377,162</u>
JEFFERSON	32,012	1,064,482,490	29,813,329	<b>COUNTY TOTAL</b>	<b>5,287,208</b>	<b>\$225,247,770,725</b>	<b>\$7,685,365,761</b>
KNOX	24,760	914,471,486	27,579,890	<b>OTHER (a)</b>	<b>99,414</b>	<b>30,728,562,431</b>	<b>158,851,812</b>
LAKE	115,261	5,003,172,383	169,247,635	<b>STATE TOTAL (b)</b>	<b>5,386,622</b>	<b>\$255,976,333,156</b>	<b>\$7,844,217,573</b>
LAWRENCE	24,315	759,292,393	20,044,135				
LICKING	71,084	2,943,700,844	96,697,102				
LOGAN	22,176	841,106,897	26,216,579				
LORAIN	134,719	5,490,084,868	177,923,341				
LUCAS	204,532	8,573,281,306	290,644,701				

(a) Includes returns from out-of-state filers and returns not indicating county of residence.

(b) Differs from other tables due to methodology of computation.

Source: Department of Taxation.

**Table 12**  
**Rank of Counties by Average Income as Reported on 2001 Ohio Individual**  
**Income Tax Returns**

County	Average Federal Adjusted Gross Income	Percent of State Average	Rank	County	Average Federal Adjusted Gross Income	Percent of State Average	Rank
ADAMS	\$29,415	69.05%	86	LOGAN	\$37,929	89.03%	32
ALLEN	\$38,174	89.61%	29	LORAIN	\$40,752	95.66%	21
ASHLAND	\$35,808	84.05%	48	LUCAS	\$41,917	98.39%	18
ASHTABULA	\$32,681	76.71%	72	MADISON	\$40,464	94.98%	23
ATHENS	\$33,484	78.60%	63	MAHONING	\$37,699	88.49%	34
AUGLAIZE	\$38,710	90.86%	27	MARION	\$35,605	83.57%	50
BELMONT	\$32,360	75.96%	75	MEDINA	\$48,832	114.62%	5
BROWN	\$33,556	78.76%	62	MEIGS	\$31,191	73.21%	81
BUTLER	\$45,838	107.59%	10	MERCER	\$35,211	82.65%	53
CARROLL	\$33,171	77.86%	68	MIAMI	\$41,587	97.62%	19
CHAMPAIGN	\$37,518	88.06%	35	MONROE	\$29,687	69.68%	84
CLARK	\$37,380	87.74%	37	MONTGOMERY	\$42,588	99.97%	17
CLERMONT	\$46,071	108.14%	9	MORGAN	\$29,263	68.69%	88
CLINTON	\$36,192	84.95%	45	MORROW	\$35,463	83.24%	51
COLUMBIANA	\$32,989	77.43%	70	MUSKINGUM	\$34,141	80.14%	59
COSHOCTON	\$33,155	77.82%	69	NOBLE	\$29,435	69.09%	85
CRAWFORD	\$32,487	76.26%	74	OTTAWA	\$39,699	93.19%	25
CUYAHOGA	\$45,046	105.74%	11	PAULDING	\$34,709	81.47%	55
DARKE	\$35,267	82.78%	52	PERRY	\$30,850	72.41%	82
DEFIANCE	\$37,908	88.98%	33	PICKAWAY	\$38,229	89.73%	28
DELAWARE	\$75,346	176.86%	1	PIKE	\$31,410	73.73%	79
ERIE	\$40,434	94.91%	24	PORTAGE	\$40,608	95.32%	22
FAIRFIELD	\$44,312	104.01%	14	PREBLE	\$37,181	87.27%	38
FAYETTE	\$33,354	78.29%	66	PUTNAM	\$37,409	87.81%	36
FRANKLIN	\$46,074	108.15%	8	RICHLAND	\$36,638	86.00%	44
FULTON	\$38,043	89.30%	31	ROSS	\$35,653	83.69%	49
GALLIA	\$34,443	80.85%	56	SANDUSKY	\$35,167	82.55%	54
GEAUGA	\$60,341	141.64%	2	SCIOTO	\$32,812	77.02%	71
GREENE	\$47,028	110.39%	6	SENECA	\$33,901	79.58%	61
GUERNSEY	\$30,289	71.10%	83	SHELBY	\$37,178	87.27%	39
HAMILTON	\$50,485	118.50%	4	STARK	\$39,658	93.09%	26
HANCOCK	\$42,876	100.64%	16	SUMMIT	\$45,011	105.65%	12
HARDIN	\$33,473	78.57%	64	TRUMBULL	\$36,972	86.78%	40
HARRISON	\$29,392	68.99%	87	TUSCARAWAS	\$34,087	80.01%	60
HENRY	\$36,771	86.31%	42	UNION	\$46,105	108.22%	7
HIGHLAND	\$31,750	74.53%	78	VAN WERT	\$34,374	80.68%	57
HOCKING	\$31,872	74.81%	77	VINTON	\$32,673	76.69%	73
HOLMES	\$34,291	80.49%	58	WARREN	\$56,143	131.78%	3
HURON	\$36,760	86.29%	43	WASHINGTON	\$36,033	84.58%	47
JACKSON	\$31,961	75.02%	76	WAYNE	\$38,100	89.43%	30
JEFFERSON	\$33,253	78.05%	67	WILLIAMS	\$36,059	84.64%	46
KNOX	\$36,933	86.69%	41	WOOD	\$44,877	105.34%	13
LAKE	\$43,407	101.89%	15	WYANDOT	\$33,372	78.33%	65
LAWRENCE	\$31,227	73.30%	80				
LICKING	\$41,412	97.20%	20	<b>COUNTY TOTAL</b>	<b>\$42,602</b>	<b>100.00%</b>	<b>*</b>

\* Includes only returns indicating a county of residence.