

## **PERSONAL INCOME TAX:**

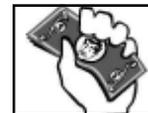


Table Y-1  
No. 39 (2002)  
July 08, 2002

### 2000 Income Tax Returns by Income Class

A total of 5,416,090 Ohio personal income tax returns were filed for tax year 2000 (April 16, 2001 filing deadline). This represented an increase of 0.9 percent from the number of returns filed the previous year. Total federal adjusted gross income of approximately \$267.7 billion was reported on the returns, an increase of 5.4 percent over the amount reported for 1999. The average federal adjusted gross income per return was \$49,435, an increase of 4.4 percent from 1999. Taxpayers claimed personal exemptions (\$1,100 per person) valued at approximately \$11.7 billion, an average of \$2,156 per return, or slightly less than 2.0 exemptions per return. Ohio taxable income as reported on the returns was \$250.1 billion, an average of \$46,174 per return.

Ohio's graduated income tax rates are applied to the Ohio taxable income figure to obtain the tax liability before any credits are calculated. The 2000 tax rates were applied to segments of taxable income, with a 0.691 percent

rate applied to the first \$5,000 of every taxpayer's taxable income up to a top rate of 6.980 percent on that portion of a taxpayer's taxable income which exceeded \$200,000. Applying these graduated tax rates to Ohio taxable income for all taxpayers yielded a figure of about \$10.7 billion. Net tax liability after subtraction of the personal exemption credit, joint filer credit for two working spouses, senior citizen credit, and other credits was \$7.6 billion, an increase of 2.1 percent over the previous year's tax liability. The average income tax liability was \$1,411 per return which was 1.1 percent higher than in 1999.

All figures shown in table Y-1 were compiled from returns filed for tax year 2000 with the Ohio Department of Taxation.

**2000 OHIO PERSONAL INCOME TAX RETURNS BY INCOME CLASS \***

Income Class	Federal Adjusted Gross Income	Number of Returns	Total Federal Adjusted Gross Income	Ohio Adjusted Gross Income	Reported Value Of Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Joint Filer Credit	Tax Liability After All Credits
Total		5,416,090	\$267,745,336,167	\$261,696,837,316	\$11,675,289,796	\$250,085,243,844	\$10,707,074,600	\$258,493,283	\$7,641,546,941
0 - \$1,000	\$1,000	59,852	37,084,878	36,906,900	71,870,233	860,563	2,521	22	1,126
\$1,000 - 2,000	2,000	104,545	157,645,201	156,224,228	127,938,730	39,769,356	262,402	0	2,180
2,000 - 3,000	3,000	110,659	276,919,284	274,209,595	140,206,525	139,361,386	946,328	0	493
3,000 - 4,000	4,000	112,364	393,340,976	389,325,319	148,611,409	242,939,627	1,665,578	0	1,006
4,000 - 5,000	5,000	113,585	510,867,747	504,749,433	155,844,490	350,056,751	2,411,980	53	295,980
5,000 - 6,000	6,000	104,044	571,742,123	564,505,113	148,210,079	416,949,540	2,878,080	94	783,875
6,000 - 7,000	7,000	99,320	645,684,929	636,674,097	147,452,057	489,713,159	3,591,483	135	1,363,665
7,000 - 8,000	8,000	96,564	723,832,061	713,059,064	148,253,019	565,241,120	4,610,240	251	2,113,473
8,000 - 9,000	9,000	93,759	796,814,716	783,251,920	147,758,945	635,890,829	5,631,163	1,596	2,797,522
9,000 - 10,000	10,000	95,670	909,132,792	893,017,031	158,500,291	734,869,693	6,910,548	3,949	3,579,687
10,000 - 11,000	11,000	93,414	980,881,388	963,434,812	156,437,064	807,259,333	7,977,098	6,159	4,320,777
11,000 - 12,000	12,000	91,632	1,053,898,002	1,033,845,254	156,574,363	877,618,608	9,321,754	11,601	5,338,884
12,000 - 13,000	13,000	92,226	1,153,206,424	1,131,841,780	160,197,853	971,924,165	11,441,748	18,985	6,985,530
13,000 - 14,000	14,000	92,973	1,255,270,881	1,231,885,051	162,911,228	1,069,240,495	13,828,115	31,674	8,814,961
14,000 - 15,000	15,000	94,137	1,365,388,122	1,338,332,839	167,478,932	1,171,117,646	16,370,769	49,119	10,773,551
15,000 - 16,000	16,000	94,254	1,461,104,115	1,433,634,068	169,428,262	1,264,432,698	18,873,291	71,968	12,759,893
16,000 - 17,000	17,000	94,168	1,553,850,516	1,525,413,082	170,523,505	1,355,052,142	21,508,061	97,113	14,935,516
17,000 - 18,000	18,000	94,110	1,646,992,002	1,616,984,574	171,257,099	1,445,887,772	24,411,423	134,947	17,391,291
18,000 - 19,000	19,000	94,702	1,752,101,868	1,720,912,981	174,195,758	1,546,929,317	27,687,534	177,259	20,288,103
19,000 - 20,000	20,000	92,998	1,813,533,516	1,779,052,987	172,546,099	1,606,678,046	30,110,719	235,266	22,707,040
20,000 - 22,500	22,500	226,519	4,811,277,569	4,721,068,712	425,306,392	4,296,114,065	86,715,946	897,067	68,786,801
22,500 - 25,000	25,000	217,707	5,168,618,719	5,068,400,128	414,079,464	4,654,704,617	103,779,237	1,401,516	86,334,901
25,000 - 27,500	27,500	209,623	5,502,291,123	5,386,857,301	400,552,811	4,986,627,165	120,563,450	1,879,072	103,197,222
27,500 - 30,000	30,000	201,570	5,792,977,536	5,658,652,686	388,011,766	5,270,910,294	135,565,655	2,176,064	118,072,891
30,000 - 32,500	32,500	186,965	5,839,370,341	5,693,339,605	371,040,780	5,322,492,764	143,684,601	2,522,550	126,398,017
32,500 - 35,000	35,000	170,186	5,741,127,656	5,590,616,679	351,064,480	5,239,697,699	147,133,008	3,165,244	129,959,918
35,000 - 37,500	37,500	156,139	5,657,982,764	5,501,256,853	333,922,845	5,167,459,321	149,882,244	3,879,738	132,574,305
37,500 - 40,000	40,000	145,446	5,634,027,809	5,464,996,608	320,821,031	5,144,290,134	153,342,866	4,685,701	135,559,887
40,000 - 42,500	42,500	136,403	5,625,214,645	5,453,477,714	313,935,958	5,139,667,210	156,993,124	5,696,275	138,666,972
42,500 - 45,000	45,000	127,353	5,570,397,671	5,396,828,778	302,695,375	5,094,209,020	159,843,029	6,660,842	140,990,084
45,000 - 47,500	47,500	118,357	5,472,714,283	5,301,541,916	290,745,815	5,010,883,483	161,561,639	7,591,299	142,167,102
47,500 - 50,000	50,000	112,632	5,490,150,046	5,313,752,400	284,519,498	5,029,368,362	166,189,907	8,817,494	145,552,023
50,000 - 55,000	55,000	203,569	10,678,792,581	10,325,749,374	535,345,117	9,790,528,991	334,040,646	18,440,843	293,036,581
55,000 - 60,000	60,000	182,168	10,465,336,977	10,109,661,793	501,593,602	9,608,223,324	339,718,192	17,284,505	300,310,069
60,000 - 65,000	65,000	159,229	9,941,630,309	9,600,475,984	457,264,225	9,143,334,261	332,943,802	18,581,386	293,563,597
65,000 - 70,000	70,000	134,555	9,072,173,100	8,769,922,316	398,762,823	8,371,248,207	312,520,453	18,485,697	275,117,867
70,000 - 75,000	75,000	112,372	8,138,707,214	7,874,923,900	341,410,639	7,533,571,831	287,226,733	17,736,880	252,645,493
75,000 - 80,000	80,000	92,564	7,166,296,598	6,936,927,837	286,609,934	6,650,366,371	258,136,355	14,356,163	228,660,840
80,000 - 90,000	90,000	140,606	11,908,809,818	11,544,442,465	442,079,826	11,102,555,081	442,208,186	15,220,871	400,170,215
90,000 - 100,000	100,000	96,431	9,133,049,229	8,873,269,688	305,837,576	8,567,391,316	355,002,260	11,621,742	321,034,861
100,000 - 150,000	150,000	202,343	24,102,925,017	23,417,984,529	647,998,674	22,770,052,363	1,034,404,807	32,586,197	926,622,574
150,000 - 200,000	200,000	63,146	10,828,641,759	10,560,855,062	203,534,348	10,357,346,140	530,823,247	15,355,063	467,282,808
200,000 AND ABOVE		95,231	70,943,531,862	70,404,574,860	301,960,876	70,102,409,579	4,584,354,378	28,610,883	2,279,587,360

\* As reported on returns due April 16, 2001.