

PERSONAL INCOME TAX:



Table Y-1
No. 23 (2003)
April 21, 2003

2001 Income Tax Returns by Income Class

A total of 5,386,612 Ohio personal income tax returns were filed for tax year 2001 (April 15, 2002 filing deadline). This represented a decrease of 0.5 percent from the number of returns filed the previous year. Total federal adjusted gross income of approximately \$256.0 billion was reported on the returns, a decrease of 4.4 percent over the amount reported for 2000. The average federal adjusted gross income per return was \$47,521, an increase of 4.0 percent from 2000. Taxpayers claimed personal exemptions (\$1,150 per person) valued at approximately \$12.2 billion, an average of \$2,263 per return, or slightly less than 2 exemptions per return. Ohio taxable income as reported on the returns was \$237.0 billion, an average of \$43,993 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 2001 tax rates were applied to segments of taxable income, with a 0.743 percent

rate applied to the first \$5,000 of every taxpayer's taxable income up to a top rate of 7.50 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 \$10.6 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 \$7.8 billion, an increase of 2.7 percent over the previous year's tax liability. The average income tax liability was \$1,456 per return which was 3.2 percent higher than in 2000.

All figures shown in table Y-1 were compiled from returns filed for tax year 2001 with the Ohio Department of Taxation.

2001 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		5,386,612	\$255,976,333,160	\$249,083,661,052	\$12,187,534,474	\$236,973,283,000	\$10,578,519,935	\$271,867,791	\$7,844,217,547
0 - \$1,000	\$1,000	62,968	37,585,251	37,373,028	79,112,352	658,087	4,972	0	3,291
\$1,000 - 2,000	2,000	100,702	151,895,726	150,073,138	129,528,331	33,813,632	240,725	0	1,145
2,000 - 3,000	3,000	108,146	270,969,096	267,516,208	143,541,980	130,461,270	956,333	0	1,619
3,000 - 4,000	4,000	110,296	386,284,707	380,965,315	152,722,834	231,201,560	1,706,425	4	9,574
4,000 - 5,000	5,000	111,545	502,081,623	493,892,851	160,142,724	335,183,984	2,482,071	35	402,772
5,000 - 6,000	6,000	100,155	550,455,456	540,574,059	149,395,121	392,326,171	2,912,518	72	876,626
6,000 - 7,000	7,000	95,802	622,578,026	610,365,657	149,012,291	462,005,484	3,610,917	162	1,418,651
7,000 - 8,000	8,000	94,194	706,186,639	691,226,752	151,893,047	539,868,281	4,694,195	271	2,182,097
8,000 - 9,000	9,000	92,114	783,072,201	765,203,999	153,652,129	612,038,740	5,778,875	1,757	2,895,890
9,000 - 10,000	10,000	91,103	865,684,320	844,641,678	156,795,661	688,305,040	6,916,668	3,309	3,631,700
10,000 - 11,000	11,000	92,312	968,965,069	945,361,419	165,262,623	780,480,756	8,221,946	6,552	4,440,210
11,000 - 12,000	12,000	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 - 13,000	13,000	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 - 14,000	14,000	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 - 15,000	15,000	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 - 16,000	16,000	93,347	1,447,076,515	1,411,719,173	175,370,388	1,236,582,394	19,663,089	73,687	13,230,938
16,000 - 17,000	17,000	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 - 18,000	18,000	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 - 19,000	19,000	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 - 20,000	20,000	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 - 22,500	22,500	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 - 25,000	25,000	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 - 27,500	27,500	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 - 30,000	30,000	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 - 32,500	32,500	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 - 35,000	35,000	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 - 37,500	37,500	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 - 40,000	40,000	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 - 42,500	42,500	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 - 45,000	45,000	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 - 47,500	47,500	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 - 50,000	50,000	112,348	5,476,254,570	5,284,800,126	293,955,352	4,990,933,379	176,858,734	8,927,158	156,037,111
50,000 - 55,000	55,000	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 - 60,000	60,000	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 - 65,000	65,000	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 - 70,000	70,000	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 - 75,000	75,000	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 - 80,000	80,000	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 - 90,000	90,000	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 - 100,000	100,000	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 - 150,000	150,000	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 - 200,000	200,000	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 AND ABOVE		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

* As reported on returns due April 15, 2002.