Ohio Department of TAXATION

Tax Data Series

PERSONAL INCOME TAX:

Table Y-1
No. 19 (2004)
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2002 Income Tax Returns by Income Class

A total of 5,304,827 Ohio personal income tax returns were filed for tax year 2002 (April 15, 2003 filing deadline). This represented a decrease of 1.5 percent from the number of returns filed the previous year. Total federal adjusted gross income of approximately $256.6 billion was reported on the returns, an increase of 0.3 percent from the amount reported for 2001. The average federal adjusted gross income per return was $48,380, an increase of 1.8 percent from 2001. Taxpayers claimed personal exemptions ($1,150 per person) valued at approximately $12.6 billion, an average of $2,381 per return, or slightly more than 2 exemptions per return. Ohio taxable income as reported on the returns was $238.0 billion, an average of $44,861 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 2002 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 $10.7 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 $7.8 billion, a decrease of 0.1 percent over the previous year's tax liability. The average income tax liability was $1,477 per return which was 1.4 percent higher than in 2001.

All figures shown in table Y-1 were compiled from returns filed for tax year 2002 with the Ohio Department of Taxation.

2002 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	5,304,827	$256,648,666,986	$250,521,496,522	$12,630,388,452	$237,978,009,377	$10,749,473,511	$271,252,100	$7,834,492,699
0 - $1,000	62,055	36,352,687	36,582,061	82,017,102	829,489	5,577	0	2,357
$1,000 - 2,000	98,193	148,307,568	147,413,168	132,892,323	29,994,664	225,363	0	10,285
2,000 - 3,000	105,723	265,147,407	262,606,654	146,951,730	122,781,849	910,713	135	7,287
3,000 - 4,000	107,712	377,259,269	372,723,402	155,945,558	220,182,657	1,649,708	128	14,344
4,000 - 5,000	109,153	491,265,116	483,543,682	164,866,456	320,673,051	2,390,349	250	373,229
5,000 - 6,000	99,316	546,058,381	536,866,755	156,260,734	381,724,794	2,909,432	93	831,594
6,000 - 7,000	95,933	623,289,305	610,770,513	157,354,864	454,847,942	3,559,316	545	1,356,654
7,000 - 8,000	95,424	715,295,854	700,085,560	162,351,984	538,385,043	4,676,003	668	2,090,299
8,000 - 9,000	91,843	780,752,615	763,085,693	160,979,092	602,716,713	5,680,878	1,764	2,773,308
9,000 - 10,000	91,240	866,861,341	845,673,227	165,375,605	680,984,853	6,833,589	4,377	3,481,238
10,000 - 11,000	92,511	971,353,779	946,791,313	175,891,248	771,406,433	8,107,145	7,071	4,244,027
11,000 - 12,000	90,289	1,038,527,741	1,011,269,887	171,344,964	840,469,343	9,456,509	12,365	5,296,181
12,000 - 13,000	89,427	1,118,060,532	1,088,909,585	172,441,344	916,875,649	11,397,758	19,638	6,776,798
13,000 - 14,000	90,194	1,217,862,273	1,185,871,399	175,847,067	1,010,367,872	13,779,346	33,915	8,543,024
14,000 - 15,000	91,834	1,332,066,238	1,298,338,052	181,133,655	1,117,598,382	16,525,605	50,351	10,641,183
15,000 - 16,000	91,093	1,412,272,278	1,375,248,751	181,290,133	1,194,299,643	18,875,645	68,474	12,407,351
16,000 - 17,000	90,814	1,498,539,277	1,459,393,545	182,598,596	1,277,137,509	21,455,725	96,978	14,604,436
17,000 - 18,000	90,298	1,580,331,867	1,539,977,699	183,442,438	1,356,801,355	24,246,039	129,304	16,995,099
18,000 - 19,000	89,928	1,663,848,805	1,623,744,990	185,270,774	1,438,663,309	27,187,771	174,645	19,629,163
19,000 - 20,000	88,328	1,722,653,446	1,680,514,473	183,381,546	1,497,376,719	29,759,696	235,772	22,216,419
20,000 - 22,500	219,181	4,656,154,705	4,543,922,999	458,285,778	4,086,282,934	87,707,459	903,057	69,574,873
22,500 - 25,000	209,631	4,977,840,786	4,855,685,517	442,986,345	4,413,101,107	104,617,159	1,371,071	86,971,910
25,000 - 27,500	201,798	5,295,711,887	5,162,271,805	429,740,319	4,732,946,291	121,909,261	1,948,976	104,220,185
27,500 - 30,000	195,274	5,614,157,304	5,462,847,233	419,039,233	5,044,167,540	138,426,782	2,322,043	120,334,858
30,000 - 32,500	186,636	5,830,004,675	5,664,322,969	407,075,404	5,257,625,849	151,674,599	2,631,275	133,637,526
32,500 - 35,000	168,343	5,678,361,579	5,511,394,348	379,136,609	5,132,459,733	154,148,112	3,178,782	136,660,697
35,000 - 37,500	155,384	5,631,080,671	5,460,994,070	362,683,136	5,098,472,686	158,333,974	3,909,228	140,600,918
37,500 - 40,000	143,043	5,540,967,268	5,367,147,884	344,834,192	5,022,478,630	160,386,928	4,705,139	142,349,722
40,000 - 42,500	135,433	5,584,613,943	5,402,692,672	335,849,243	5,067,014,187	165,936,754	5,659,785	147,550,002
42,500 - 45,000	125,162	5,473,709,472	5,293,453,382	321,665,797	4,971,920,388	167,176,018	6,499,678	148,378,609
45,000 - 47,500	116,638	5,392,661,035	5,213,908,601	308,480,392	4,905,543,567	169,481,429	7,469,315	150,104,694
47,500 - 50,000	110,451	5,383,742,523	5,200,756,316	301,424,692	4,899,421,798	173,511,232	8,723,858	153,001,369
50,000 - 55,000	199,930	10,487,192,334	10,122,514,494	566,239,332	9,556,407,383	349,509,180	18,403,500	308,492,468
55,000 - 60,000	176,143	10,119,330,535	9,757,509,057	521,121,448	9,236,492,566	350,161,015	16,990,774	311,556,540
60,000 - 65,000	154,597	9,652,149,048	9,306,036,619	477,524,138	8,828,688,490	344,833,200	18,767,486	305,581,343
65,000 - 70,000	134,797	9,090,613,020	8,775,760,892	431,303,467	8,344,641,494	334,239,998	19,558,657	295,528,805
70,000 - 75,000	115,156	8,340,925,185	8,060,352,459	380,056,329	7,680,417,435	314,193,253	19,327,414	277,084,489
75,000 - 80,000	96,125	7,441,973,461	7,197,519,734	324,933,339	6,872,665,169	286,268,104	16,384,121	254,021,545
80,000 - 90,000	148,180	12,552,486,808	12,166,433,043	515,658,714	11,650,917,876	498,032,319	18,005,528	451,779,823
90,000 - 100,000	102,319	9,687,491,317	9,402,545,754	362,469,374	9,040,183,530	401,560,869	13,780,963	364,726,090
100,000 - 150,000	202,993	24,094,598,309	23,448,744,976	731,470,496	22,717,475,507	1,106,407,903	36,501,424	991,106,475
150,000 - 200,000	59,299	10,153,610,080	9,924,766,877	216,302,593	9,708,502,984	534,308,365	16,166,847	467,473,171
200,000 AND ABOVE	87,006	61,563,185,262	61,250,504,412	314,470,869	60,936,064,964	4,267,017,431	27,206,706	2,141,462,311

* As reported on returns due April 15, 2003