

# 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.

Three new adjustments appeared on the 2002 Ohio Income tax returns. Taxpayers are required to add back 5/6 of the Internal Revenue Code section 168(k) bonus depreciation claimed on the federal return. Then for five consecutive years, taxpayers are allowed to deduct 1/5 of the I.R.C. section 168(k) bonus depreciation added back on a previously filed Ohio individual or fiduciary Income tax return. Ohio taxpayers are required to add any reimbursement received for college tuition and fees deducted on a previously filed Ohio Income tax return.

To facilitate compliance by the taxpayer and administration by the state, Ohio's Individual Income tax law is based closely on federal law. The "starting point" for the computation of the Ohio Individual Income tax is federal adjusted gross income as defined in the Internal Revenue Code. The "starting point" for estates and trusts is taxable income as defined in the Internal Revenue Code. 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.

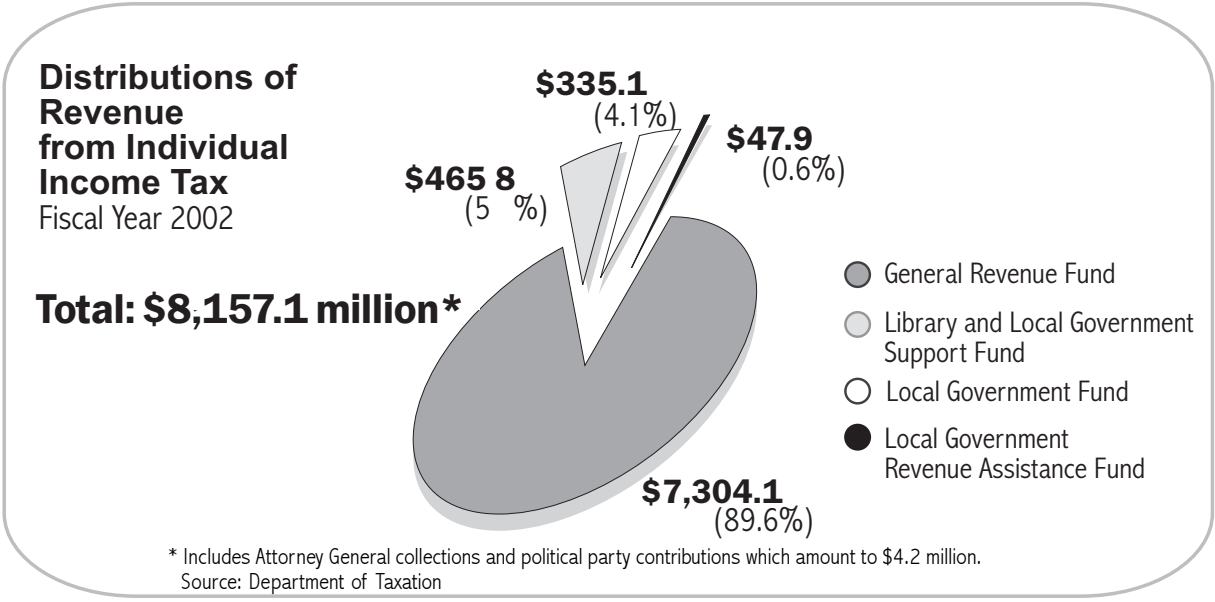
Under temporary law, subsequently made permanent, statutory tax rates were reduced each year from 1996-2000, due to surplus revenues. There was no tax rate cut in 2001 or 2002. Beginning in 1995, personal

exemptions were increased over a four-year period and indexed for inflation starting in 2000. Exemption amounts went from \$650 in 1995 to \$1,150 in 2001. In 2002, the exemption amount will be \$1,200.

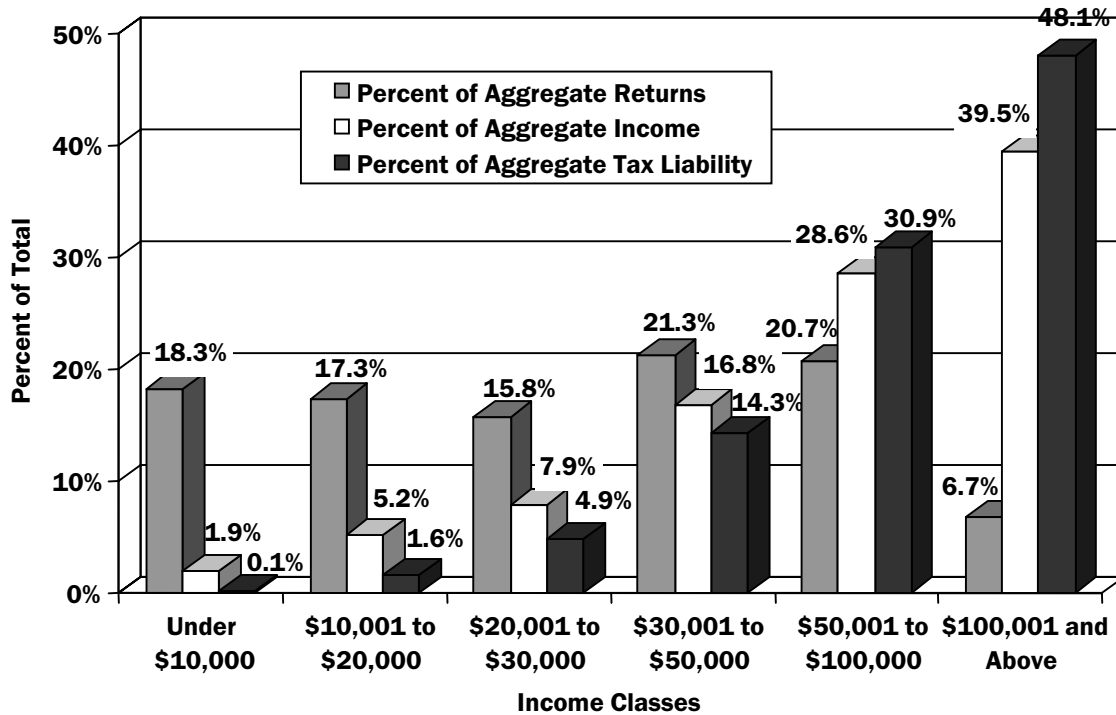
The Individual Income tax is the largest revenue producer for the state. Total collections for Fiscal Year 2002 were \$8,157.1 million. Of this amount, 5.7 percent or \$465.8 million was distributed to the Library and Local Government Support Fund, 4.1 percent or \$335.1 million to the Local Government Fund, 0.6 percent or \$47.9 million to the Local Government Revenue Assistance Fund, and 89.6 percent or \$7,304.1 million was distributed to the General Revenue Fund.

The **Exhibit – State Individual Income Tax** illustrates the percentage distribution by income class of 2000 tax returns, federal adjusted gross income, and Income tax liability. Tables 1 through 12 also include information compiled from the 2000 Ohio Individual Income tax returns, which were due by April 16, 2001. Table 1 contains detailed data from the returns categorized in 43 income classes. The data shows that 5,416,090 taxpayers filed Individual Income tax returns which reported total federal adjusted gross income of \$267.7 billion, an average of \$49,435 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 \$7,641.5 million. This amounts to an average Income tax liability of \$1,411 per return.

Table 2 compares total returns filed for 1999 and 2000, grouped by major income classes, while Table 3 compares only taxable Individual Income tax returns for 1999 and 2000. Table 4 is a summarized version



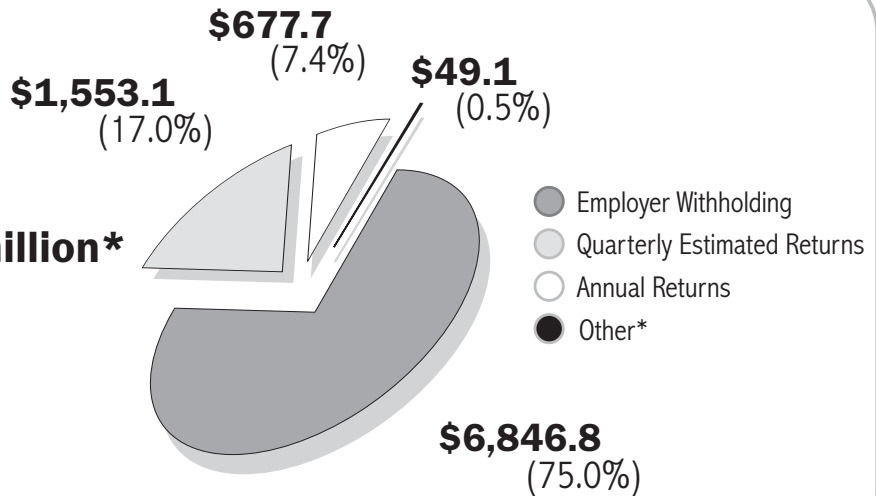
**Exhibit – State Individual Income Tax  
2000 Individual Income Tax Returns,  
Income and Tax, by Income Class**



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**Type of Payment from Individual Income Tax**  
Fiscal Year 2002

**Total: \$9,126.7 million\***



\*Includes refunds to taxpayers of \$972.5 million.

of Table 1, showing some of the major data categorized into just nine income classes. Tables 5, 6 and 7 show Individual Income tax returns by the same nine income classes, 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 classes rather than federal adjusted gross income. The “Ohio Taxable Income” figure for individuals is the amount to which the graduated tax rates of 0.691 percent to 6.980 percent for 2000 were directly applied.

Table 9 contains information on the joint filer credit, as it pertains to a 2000 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 644,753, reporting \$30.2 billion of income and \$1,040 million of Individual Income tax liability. Residents of the ten largest counties filed over 2.88 million Individual Income tax returns, out of the statewide total of 5.32 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

\$76,171, while Harrison County had the lowest average income, at \$28,862.

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

The tax base is the amount of federal adjusted gross income (individuals) or taxable income (estates and trusts) as defined in the Internal Revenue Code, plus or minus the adjustments according to Ohio Income tax law (see **General Computation of Tax Liability for the 2002 Individual Income Tax Return**, below).

**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 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. Federal interest and dividends.
2. Reciprocity income deduction.
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.
8. Unsubsidized health insurance, long-term care insurance and excess medical expense deduction.
9. Funds deposited into, and earning from, an Ohio Medical Savings Account.
10. Losses from an Electing Small Business Trust.
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 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: Personal and dependency exemption of \$1,200 per taxpayer and per dependent**

**= Ohio Taxable Income**

**Apply: Graduated rates of .743% to 7.5 % for 2002**

**=Tax Before Credits**

**Subtract the following credits:**

- |   |                                   |
|---|-----------------------------------|
| 1. Personal and dependency credit of \$20 | 8. Political contributions credit |
| 2. Retirement income credit               | 9. Adoption credit                |
| 3. Senior citizen credit                  | 10. Joint filing credit           |
| 4. Lump sum distribution credit           | 11. Resident credit               |
| 5. Child and dependent care credit        | 12. Non-resident credit           |
| 6. Lump sum retirement income credit      | 13. Business credits              |
| 7. Job training credit                    |                                   |

**= Ohio Net Individual Income Tax Liability**

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

<b>Ohio taxable income</b>	<b>2002 tax rate</b>
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

**SPECIAL PROVISIONS:**

**1. Personal and Dependent Exemptions (R.C. 5747.025):**

For the 2002 Individual Income tax return, a personal exemption is available for each taxpayer in the amount of \$1,200. In addition, a taxpayer can claim a deduction of \$1,200 for each dependent. After 2000, the personal and dependent exemption amount may be increased based upon the gross domestic product deflator.

**2. Adjustments to Federal Adjusted Gross Income for Individuals:**

There were 10 additions and 16 deductions listed on the 2002 Ohio Personal Income tax form. The adjustments for individuals are listed in the **General Computation of Tax Liability for the 2002 Individual Income Tax Return**. For a complete listing and explanation of the adjustments to federal adjusted gross income, go to the Department of Taxation web site @ [www.state.oh.us/tax/](http://www.state.oh.us/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:**

There are eight additions and nine deductions listed on the 2002 Ohio fiduciary Income tax form. For a complete listing and explanation of the adjustments, go to the Department web site @ [www.state.oh.us/tax/](http://www.state.oh.us/tax/) and look under the heading "Forms" for Form IT-1041, Ohio Fiduciary Income Tax Return Instructions.

**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 31<sup>st</sup> 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 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, non-resident, part-year resident and business credits).

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

Resident individuals, 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. Non-resident Credit (R.C. 5747.05(A)):**

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

*( Note: The following business credits apply to individuals, estates and trusts. More explanation can be found in the Corporate Franchise chapter of this report. Note that only the Ohio Job Creation Credit and Pass-Through Entity Credit are refundable).*

- 1. Credit for employers that enter into agreements with child day-care centers (R.C. 5747.34).**
- 2. Credit for employers that reimburse child day-care centers (R.C. 5747.36).**
- 3. Credit for purchases of new manufacturing machinery and equipment (7.5 percent—13.5 percent credit) (R.C. 5747.31).**
- 4. Credit for new employee in an enterprise zone (R.C. 5709.66(B)).**
- 5. Credit for eligible costs associated with a voluntary clean-up action (R.C. 5747.32 and 122.19).**
- 6. Credit for employers that establish on-site day-care centers (R.C. 5747.35).**
- 7. Credit for investment in a certified ethanol plant (R.C. 5747.75).**
- 8. Credit for purchases of grape production property (R.C. 5747.28).**
- 9. Export sales credit carry-forward (R.C. 5747.057).**
- 10. Edison Center credit for research and development investors (R.C. 5747.33, 122.15, 122.151 to .154).**
- 11. Enterprise zone day-care and training credit (R.C. 5709.65(A)(4) and (A)(5)).**
- 12. Refundable Job Creation Credit (R.C. 5747.058).**
- 13. Refundable Pass-through Entity Credit (R.C. 5747.059).**

**SPECIAL PROVISIONS:**

**1. Military:**

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 their 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)):**

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 2002 Ohio Income tax return if:

- They were a full-year resident of one of the five listed states for 2002, 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:**

Individual taxpayers who spend less than 120 days in Ohio and who have a permanent place of abode outside of Ohio for the entire year may declare themselves to be a non-resident of Ohio. An additional thirty

days may be spent in Ohio for specific reasons (attending a funeral, charity functions, doctor visits). Taxpayers claiming this status should attach a statement to their tax return.

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

Every individual and every estate residing in Ohio or earning or receiving income in Ohio are subject to the Ohio Income tax. Every resident trust and certain non-resident trusts that earn income from real property located in Ohio or tangible property based in Ohio are subject to the Ohio Income tax.

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

**For Individuals:**

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 4th month after the fiscal year end. The return reconciles the tax liability with the amount remitted through withholding by the employer and quarterly estimated payments by the taxpayer.
2. Taxpayers must file quarterly declarations if they expect to be under-withheld 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:**

1. If an employer withheld less 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 more than \$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 Electronic Funds Transfer.

An employer accumulating undeposited taxes of over \$100,000 is required to make payment within one banking day by Electronic Funds Transfer.

**DISPOSITION OF REVENUE:**

1. During Fiscal Year 2002, 5.7 percent or \$465.8 million was distributed to the Library and Local Government Support Fund, 4.1 percent or \$335.1 million to the Local Government Fund, 0.6 percent or \$47.9 million to the Local Government Revenue Assistance Fund, and 89.6 percent or \$7,304.1 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:****Amended Substitute Senate Bill 180; Effective April 9, 2003. R.C. 5747.98(A)(19) and (35) –**

Provides a credit for losses on loans made to the Ohio Venture Capital Program.

**Amended Substitute Senate Bill 261; Effective June 5, 2002. R.C. 5747.01 and .02 –**

Provides that trusts which reside in Ohio and certain non-resident 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)) –**

Requires 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 is expanded to include capital gains/goodwill when a business is liquidated.

**Amended Substitute Senate Bill 144; Effective March 21, 2002. R.C. 5747.75 –**

Permits 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.

**Amended Substitute Senate Bill 28; Effective December 21, 2000. R.C. 5747.39 –**

Extends a job training credit to individuals and estates for the 2003 taxable year.

**Substitute House Bill 484; Effective October 5, 2000. R.C. 5747.38 –**

The credit for farms that equip multi-wheel agricultural tractors with lights and reflectors expired October 5, 2001.

**Amended Substitute House Bill 640; Effective June 15, 2000. R.C. 5747.31 –**

Extends and changes baseline years for the 7.5 percent/13 percent manufacturing credit. Election to apply R.C. 5733.33(l) retroactively.

**Amended Substitute House Bill 282; Effective June 29, 1999. R.C. 5747.01(A)(19) –**

Requires that a taxpayer who claimed a tuition expense deduction on a previous Ohio Income tax return must add back any reimbursements received during the taxable year.

**RECENT SIGNIFICANT COURT CASES:****Keith L. Welch v. Thomas M. Zaino, Tax Commissioner (July 20, 2001), Board of Tax Appeals Case No. 00-T-960.**

Mr. Welch was assessed for filing a tax return reporting zero income based upon the theory that wages are not income. The Department of Taxation used W-2's to compute an Ohio taxable income. The BTA found "manifestly" that the "remuneration" paid to Mr. Welch was considered to be wages that are taxable as income.

**David Gordon v. Zaino (May 3, 2002), Board of Tax Appeals Case No. 00-J-95.**

Taxpayers were assessed for failure to report income from a prostitution business. The Department of Taxation used "sign-in sheets" obtained through search warrants and other evidence for a partial period to estimate the amount of unreported income. The BTA stated that the representative sampling technique is an accepted form of auditing and the burden is upon the appellants to establish their actual tax liability.

**RECENT INFORMATION RELEASES:****Ohio Income Tax – Individual:**

- **PI & CFT 2002 - 02** — "Ohio Bonus Depreciation Adjustments and the Internal Revenue Code's Passive Activity Loss, Basis and Basis Limitation and at-Risk Rules," Nov. 7, 2002.
- **PI2002 - 06** — "Net Operating Loss Carry-back Rule," Aug. 12, 2002.
- **PI & CF2002 - 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.

**INDIVIDUAL INCOME TAX-STATE**

**Table 1  
2000 Ohio Individual Income Tax Returns, by Income Class \***

Income Class (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	Ohio Income Tax Credits
\$0 - \$1,000	59,852	\$37,084,878	\$36,906,900	\$71,870,233	\$860,563	\$2,521	\$22	\$1,126
1,000 - 2,000	104,545	157,945,201	156,224,228	127,938,730	39,769,356	262,402	0	2,180
2,000 - 3,000	110,659	276,919,284	274,209,595	140,206,525	139,361,386	946,328	0	493
3,000 - 4,000	112,364	393,340,976	389,325,319	148,611,409	242,939,627	1,665,578	0	1,006
4,000 - 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	104,044	571,742,123	564,505,113	148,210,079	416,949,540	2,878,080	94	783,875
6,000 - 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	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	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	95,670	909,132,792	893,017,031	158,500,291	734,863,693	6,910,548	3,949	3,579,687
10,000 - 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	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	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	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	94,137	1,365,388,122	1,338,332,839	167,478,932	1,171,117,646	16,370,769	49,119	10,073,551
15,000 - 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	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	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	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	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	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	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	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	186,965	5,792,977,536	5,693,339,605	371,040,780	5,322,492,764	135,565,655	2,522,550	118,072,891
30,000 - 32,500	170,186	5,839,370,341	5,690,616,679	351,064,480	5,239,697,699	143,684,601	3,165,244	126,398,017
32,500 - 35,000	145,446	5,657,982,764	5,501,256,853	333,922,845	5,167,459,321	147,133,008	3,879,738	129,959,918
35,000 - 40,000	156,139	5,634,027,809	5,464,996,608	320,821,031	5,144,290,134	149,882,244	4,685,701	132,574,305
40,000 - 42,500	136,403	5,625,214,645	5,453,477,714	313,935,958	5,139,667,210	153,342,866	5,696,275	135,559,887
42,500 - 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	118,357	5,472,714,283	5,301,541,916	284,519,498	5,010,883,483	161,561,639	7,591,299	142,167,102
47,500 - 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	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	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	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	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	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	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	140,606	11,908,809,818	11,544,442,465	442,079,826	11,020,555,081	442,081,886	15,220,871	400,170,215
90,000 - 100,000	96,431	9,133,049,229	8,873,269,688	305,837,316	8,567,391,316	355,002,260	11,621,742	321,034,861
100,000 - 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	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	28,618,883	2,279,587,360
STATE TOTALS	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

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

**Table 2**  
**Comparison of 1999 and 2000 Individual Income Tax Returns**

Income Class (Federal Adjusted Gross Income)	Number of Returns*		Federal Adjusted Gross Income 1999	Federal Adjusted Gross Income 2000	Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax	
	1999	2000			1999	2000	1999	2000	1999	2000
0 - \$5,000	520,840	501,005	\$1,425,503,555	\$1,375,858,086	\$823,923,021	\$772,987,683	\$52	\$75	\$422,718	\$300,785
\$5,000 - 10,000	502,979	489,357	3,752,613,693	3,647,206,621	2,958,938,409	2,842,664,341	7,427	6,025	11,671,429	10,638,222
10,000 - 15,000	482,749	464,382	6,042,319,369	5,808,644,817	5,134,161,840	4,897,160,247	145,636	117,538	39,926,372	36,233,703
15,000 - 20,000	478,753	470,232	8,373,706,673	8,227,582,017	7,384,582,668	7,218,979,975	859,343	716,553	94,325,392	88,081,843
20,000 - 40,000	1,511,472	1,514,155	43,966,526,258	44,147,673,517	40,052,231,832	40,082,296,059	23,273,362	20,606,952	934,457,876	900,883,942
40,000 - 80,000	1,325,891	1,379,202	74,346,200,849	77,621,413,424	68,586,880,171	71,371,401,060	137,838,432	133,651,384	2,199,410,194	2,210,710,628
80,000 - 100,000	216,426	237,037	19,205,197,641	21,041,859,047	17,999,007,408	19,669,946,397	25,351,624	26,842,613	684,310,530	721,205,076
100,000 - 200,000	237,843	265,489	31,340,635,403	34,931,566,776	29,782,800,510	33,127,398,503	44,264,132	47,941,260	1,299,408,097	1,393,905,382
200,000 & above	89,341	95,231	65,658,004,119	70,943,531,862	64,259,843,072	70,102,409,579	27,093,674	28,610,883	2,221,929,260	2,279,587,360
Total	5,366,294	5,416,090	\$254,110,707,560	\$267,745,336,167	\$236,982,368,931	\$250,085,243,844	\$258,833,682	\$258,493,283	\$7,485,861,868	\$7,641,546,941

**Table 3**  
**Comparison of 1999 and 2000 Individual Income Tax Returns with Tax Liability**

Income Class (Federal Adjusted Gross Income)	Number of Returns with Tax Liability		Ohio Income Tax	
	1999	2000	1999	2000
0 - \$5,000	98,888	82,368	\$422,718	\$300,785
\$5,000 - 10,000	361,731	352,776	11,671,429	10,638,222
10,000 - 15,000	390,382	372,618	39,926,372	36,233,703
15,000 - 20,000	432,677	420,295	94,325,392	88,081,843
20,000 - 40,000	1,490,114	1,490,546	934,457,876	900,883,942
40,000 - 80,000	1,314,476	1,366,604	2,199,410,194	2,210,710,628
80,000 - 100,000	214,583	234,944	684,310,530	721,205,076
100,000 - 200,000	235,363	262,653	1,299,408,097	1,393,905,382
200,000 & above	86,543	92,632	2,221,929,260	2,279,587,360
Total	4,624,757	4,675,436	\$7,485,861,868	\$7,641,546,941



**Table 4  
2000 Ohio Individual Income Tax Returns for All Filing Status Categories**

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Joint Filer Credit	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	501,005	\$1,375,858,086	\$772,987,683	\$75	\$300,785	0.02%
\$5,000 - 10,000	489,357	3,647,206,621	2,842,664,341	6,025	10,638,222	0.29%
10,000 - 15,000	464,382	5,808,644,817	4,897,160,247	117,538	36,233,703	0.62%
15,000 - 20,000	470,232	8,227,582,017	7,218,979,975	716,553	88,081,843	1.07%
20,000 - 40,000	1,514,155	44,147,673,517	40,082,296,059	20,606,952	900,883,942	2.04%
40,000 - 80,000	1,379,202	77,621,413,424	71,371,401,060	133,651,384	2,210,710,628	2.85%
80,000 - 100,000	237,037	21,041,859,047	19,669,946,397	26,842,613	721,205,076	3.43%
100,000 - 200,000	265,489	34,931,566,776	33,127,398,503	47,941,260	1,393,905,382	3.99%
200,000 & above	95,231	70,943,531,862	70,102,409,579	28,610,883	2,279,587,360	3.21%
Total	5,416,090	\$267,745,336,167	\$250,085,243,844	\$258,493,283	\$7,641,546,941	2.85%

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

**Table 5  
2000 Ohio Individual Income Tax Returns  
Claiming Married Filing Joint Status**

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	14,926	\$44,764,384	\$11,369,792	\$355	0.00%
\$5,000 - 10,000	36,751	287,579,468	167,644,579	71,002	0.02%
10,000 - 15,000	67,911	862,982,120	631,958,964	1,402,297	0.16%
15,000 - 20,000	91,496	1,607,738,107	1,282,555,458	7,311,153	0.45%
20,000 - 40,000	402,243	12,149,065,865	10,362,931,357	190,793,647	1.57%
40,000 - 80,000	840,595	49,209,782,959	44,655,951,383	1,339,742,368	2.72%
80,000 - 100,000	191,591	17,016,438,125	15,865,657,383	576,881,382	3.39%
100,000 - 200,000	221,800	29,211,572,805	27,698,151,401	1,159,411,257	3.97%
200,000 & above	79,270	57,698,891,746	57,089,551,455	1,880,064,514	3.26%
Total	1,946,583	\$168,088,815,579	\$157,765,771,772	\$5,155,677,975	3.07%

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

**Table 6  
2000 Ohio Individual Income Tax Returns Claiming Single Filing Status**

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	480,146	\$1,314,241,501	\$751,967,200	\$296,100	0.02%
\$5,000 - 10,000	440,001	3,261,002,681	2,595,230,886	10,178,725	0.31%
10,000 - 15,000	372,335	4,638,013,531	3,994,822,668	32,173,154	0.69%
15,000 - 20,000	339,911	5,934,621,739	5,315,722,165	71,371,183	1.20%
20,000 - 40,000	875,315	24,909,461,018	23,105,208,350	544,790,972	2.19%
40,000 - 80,000	376,451	19,777,968,436	18,482,973,424	594,614,262	3.01%
80,000 - 100,000	31,317	2,775,635,909	2,598,146,581	96,605,984	3.48%
100,000 - 200,000	32,730	4,300,501,044	4,055,054,375	172,283,593	4.01%
200,000 & above	<u>12,253</u>	<u>9,663,738,924</u>	<u>9,502,816,866</u>	<u>293,447,630</u>	<u>3.04%</u>
Total	2,960,459	\$76,575,184,783	\$70,401,942,515	\$1,815,761,603	2.37%

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

**Table 7  
2000 Ohio Individual Income Tax Returns Claiming Married Separate Filing Status**

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	5,931	\$16,852,202	\$9,650,689	\$4,333	0.03%
\$5,000 - 10,000	12,606	98,624,472	79,788,875	388,495	0.39%
10,000 - 15,000	24,138	307,649,167	270,378,616	2,658,252	0.86%
15,000 - 20,000	38,825	685,222,171	620,702,352	9,399,506	1.37%
20,000 - 40,000	236,598	7,089,146,631	6,614,156,353	165,299,325	2.33%
40,000 - 80,000	162,159	8,633,662,027	8,232,476,258	276,354,000	3.20%
80,000 - 100,000	14,129	1,249,785,013	1,206,142,433	47,717,710	3.82%
100,000 - 200,000	10,958	1,419,492,927	1,374,192,727	62,210,531	4.38%
200,000 & above	<u>3,709</u>	<u>3,580,901,191</u>	<u>3,510,041,259</u>	<u>106,075,216</u>	<u>2.96%</u>
Total	509,053	\$23,081,335,801	\$21,917,529,562	\$670,107,368	2.90%

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

**Table 8  
2000 Ohio Individual Income Tax Returns by Ohio Taxable Income Class**

<b>Income Class (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	689,674	\$14,042,732	\$151	\$1,198,661
\$5,000 - 10,000	501,772	13,431,377	37,751	16,098,427
10,000 - 15,000	480,385	13,749,510	450,423	52,933,493
15,000 - 20,000	476,382	15,997,167	1,750,659	115,895,691
20,000 - 40,000	1,497,253	55,067,020	30,275,482	1,027,697,907
40,000 - 80,000	1,251,472	61,991,704	130,845,929	2,228,907,086
80,000 - 100,000	200,076	11,450,048	23,517,387	666,057,073
100,000 - 200,000	229,598	13,389,107	44,414,657	1,297,869,427
200,000 & above	<u>89,493</u>	<u>5,170,016</u>	<u>27,200,848</u>	<u>2,234,889,368</u>
<b>Total</b>	<b>5,416,105</b>	<b>\$204,288,681</b>	<b>\$258,493,287</b>	<b>\$7,641,547,133</b>

\*Differs from other tables due to methodology.

**Table 9  
2000 Ohio Individual Income Tax Returns Claiming the Joint Filer Credit, by Income Class**

<b>Income Class (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	54	\$240,421	\$201,301	\$238
\$5,000 - 10,000	1,437	12,686,556	9,691,316	23,953
10,000 - 15,000	10,387	135,563,190	105,320,568	458,256
15,000 - 20,000	27,183	486,250,456	397,656,537	2,784,178
20,000 - 40,000	220,724	6,816,302,752	5,920,172,748	105,047,433
40,000 - 80,000	647,319	38,306,354,887	35,210,174,300	1,047,483,185
80,000 - 100,000	155,008	13,759,263,219	12,952,379,632	472,307,524
100,000 - 200,000	165,841	21,634,913,757	20,658,832,571	866,706,792
200,000 & above	<u>45,770</u>	<u>26,061,302,935</u>	<u>25,858,011,994</u>	<u>1,036,437,038</u>
<b>Total</b>	<b>1,273,723</b>	<b>\$107,212,878,173</b>	<b>\$101,112,440,967</b>	<b>\$3,531,248,597</b>

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**Table 10  
2000 Ohio Individual Income Tax Returns Claiming the Senior Citizen Credit, by Income Class**

<b>Income Class (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	12,383	\$41,958,491	\$24,319,242	\$608,649	\$413,337	\$524
\$5,000 - 10,000	46,303	367,294,158	289,096,018	2,305,889	3,543,864	35,715
10,000 - 15,000	75,555	949,621,228	793,020,903	3,771,456	8,697,278	1,135,476
15,000 - 20,000	79,460	1,387,498,879	1,185,538,511	3,961,541	10,903,453	4,377,758
20,000 - 40,000	175,090	4,994,715,217	4,097,429,110	8,750,895	26,039,821	55,939,233
40,000 - 80,000	139,582	7,867,172,468	6,048,914,288	6,977,346	20,651,776	156,828,674
80,000 - 100,000	25,225	2,243,329,648	1,799,580,985	1,261,062	3,630,737	60,410,524
100,000 - 200,000	35,252	4,717,069,684	4,008,537,130	1,762,308	4,879,719	164,217,199
200,000 & above	<u>16,234</u>	<u>14,792,535,382</u>	<u>14,341,740,898</u>	<u>811,567</u>	<u>1,906,854</u>	<u>415,759,976</u>
<b>Total</b>	<b>605,084</b>	<b>\$37,361,195,155</b>	<b>\$32,588,177,085</b>	<b>\$30,210,713</b>	<b>\$80,666,839</b>	<b>\$858,705,079</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 \$120.4 million.

**Table 11**  
**2000 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	11,662	\$340,133,780	\$8,180,069	Lucas	208,115	\$8,845,727,673	\$286,344,329
Allen	50,924	1,942,050,109	58,007,406	Madison	17,731	700,847,569	20,996,527
Ashland	24,088	885,756,693	25,714,216	Mahoning	116,429	4,451,577,703	135,775,594
Ashtabula	46,896	1,546,655,620	41,272,658	Marion	29,563	1,039,652,907	28,904,539
Athens	22,069	740,104,700	20,589,286	Medina	75,569	3,700,737,104	124,042,945
Auglaize	22,516	873,145,062	26,042,803	Meigs	8,837	261,550,976	6,318,358
Belmont	30,373	968,284,796	25,175,545	Mercer	20,513	722,913,122	19,822,892
Brown	17,823	585,532,175	15,130,462	Miami	49,766	2,099,331,894	66,220,232
Butler	154,024	7,139,211,060	232,841,979	Monroe	6,098	179,748,057	4,147,527
Carroll	12,900	432,215,159	11,803,231	Montgomery	259,239	11,284,091,288	360,962,344
Champaign	17,915	677,221,120	19,353,980	Morgan	5,531	161,503,360	3,789,842
Clark	65,264	2,466,564,452	71,577,238	Morrow	13,279	469,498,165	12,674,801
Clermont	93,219	4,408,016,349	145,976,463	Muskingum	39,470	1,332,556,086	36,900,323
Clinton	21,625	792,054,378	22,318,387	Noble	4,857	144,339,790	3,468,330
Columbiana	48,700	1,618,655,892	43,141,672	Ottawa	21,216	867,892,533	26,916,758
Coshocton	16,731	557,492,902	14,873,376	Paulding	9,755	345,679,756	9,256,657
Crawford	23,275	767,847,322	19,825,873	Perry	14,777	460,741,552	11,886,990
Cuyahoga	644,753	30,176,303,114	1,040,104,214	Pickaway	21,518	837,410,535	23,275,162
Darke	25,408	916,204,253	26,023,339	Pike	11,954	375,219,904	9,625,535
Defiance	20,033	778,090,739	22,213,024	Portage	69,965	2,862,720,701	87,560,192
Delaware	57,720	4,396,609,443	184,476,968	Preble	18,859	703,510,778	19,794,831
Erie	39,252	1,627,598,839	51,812,266	Putnam	17,686	675,809,135	19,590,446
Fairfield	58,724	2,582,541,859	81,415,310	Richland	59,515	\$2,196,555,254	\$64,190,237
Fayette	12,971	429,369,529	11,632,420	Ross	32,156	1,143,649,395	31,739,939
Franklin	520,691	24,416,515,874	831,395,764	Sandusky	30,891	1,104,887,902	31,051,989
Fulton	21,128	832,212,395	24,564,496	Scioto	29,029	933,355,701	24,463,554
Gallia	12,730	430,583,909	11,927,629	Seneca	28,144	961,714,016	27,259,418
Geauga	44,678	2,844,111,118	112,655,295	Shelby	24,185	943,909,825	29,137,037
Greene	68,261	3,238,825,942	104,811,145	Stark	180,437	7,226,043,770	224,614,515
Guernsey	18,020	536,626,771	13,455,644	Summit	258,025	12,006,053,159	414,620,482
Hamilton	401,206	20,655,769,270	760,773,839	Trumbull	106,457	4,018,546,447	118,195,000
Hancock	34,098	\$1,500,025,127	\$48,814,145	Tuscarawas	44,637	1,524,506,266	42,589,954
Hardin	13,965	470,808,158	12,300,666	Union	19,080	858,937,854	26,744,291
Harrison	6,910	199,433,246	4,660,335	Van Wert	15,320	533,005,249	14,016,864
Henry	14,361	523,231,975	14,249,381	Vinton	4,671	144,039,714	3,819,610
Highland	18,492	573,279,613	14,542,849	Warren	71,743	3,988,960,206	140,790,573
Hocking	12,417	387,092,148	9,728,465	Washington	28,599	1,018,082,449	28,299,758
Holmes	14,013	478,953,655	13,477,526	Wayne	52,863	2,031,348,056	60,101,329
Huron	30,210	1,095,746,819	31,014,442	Williams	19,465	716,980,200	21,381,088
Jackson	13,652	425,099,499	10,853,913	Wood	56,337	2,593,665,770	87,734,805
Jefferson	32,197	1,124,180,057	31,369,414	Wyandot	<u>11,246</u>	<u>378,908,417</u>	<u>10,138,124</u>
Knox	24,443	907,760,821	25,896,619	County Total	5,321,502	\$230,386,228,314	\$7,487,220,066
Lake	115,993	5,160,347,028	166,871,568	Other (a)	<u>94,604</u>	<u>37,359,107,853</u>	<u>154,327,069</u>
Lawrence	24,264	747,679,022	18,312,880	State Total (b)	5,416,106	\$267,745,336,167	\$7,641,547,135
Licking	70,503	2,926,815,013	90,895,801				
Logan	22,256	839,276,856	24,451,839				
Lorain	134,622	5,577,984,415	171,530,505				

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

(b) Differs from other tables due to methodology.

**Table 12**  
**Rank of Counties by Average Income as Reported on 2000 Ohio Individual**  
**Income Tax Returns**

<b>County</b>	<b>Average Federal Adjusted Gross Income</b>	<b>Percent of State Average</b>	<b>Rank</b>	<b>County</b>	<b>Average Federal Adjusted Gross Income</b>	<b>Percent of State Average</b>	<b>Rank</b>
Adams	\$29,166	67.37%	87	Logan	\$37,710	87.10%	39
Allen	38,136	88.09	35	Lorain	41,434	95.71	22
Ashland	36,772	84.94	44	Lucas	42,504	98.18	18
Ashtabula	32,981	76.18	71	Madison	39,527	91.30	26
Athens	33,536	77.46	65	Mahoning	38,234	88.31	33
Auglaize	38,779	89.57	31	Marion	35,167	81.23	55
Belmont	31,880	73.64	74	Medina	48,972	113.12	5
Brown	32,853	75.88	72	Meigs	29,597	68.36	84
Butler	46,351	107.06	11	Mercer	35,242	81.40	54
Carroll	33,505	77.39	66	Miami	42,184	97.44	19
Champaign	37,802	87.32	36	Monroe	29,477	68.09	85
Clark	37,794	87.30	37	Montgomery	43,528	100.54	17
Clermont	47,287	109.22	7	Morgan	29,200	67.45	86
Clinton	36,627	84.60	45	Morrow	35,356	81.67	53
Columbiana	33,237	76.77	68	Muskingum	33,761	77.98	62
Coshocton	33,321	76.97	67	Noble	29,718	68.64	83
Crawford	32,990	76.20	70	Ottawa	40,907	94.49	24
Cuyahoga	46,803	108.11	9	Paulding	35,436	81.85	52
Darke	36,060	83.29	48	Perry	31,180	72.02	76
Defiance	38,840	89.71	30	Pickaway	38,917	89.89	29
Delaware	76,171	175.94	1	Pike	31,389	72.50	75
Erie	41,465	95.78	21	Portage	40,916	94.51	23
Fairfield	43,978	101.58	16	Preble	37,304	86.16	40
Fayette	33,102	76.46	69	Putnam	38,212	88.26	34
Franklin	46,893	108.31	8	Richland	36,908	85.25	42
Fulton	39,389	90.98	27	Ross	35,566	82.15	51
Gallia	33,824	78.13	61	Sandusky	35,767	82.62	49
Geauga	63,658	147.04	2	Scioto	32,153	74.27	73
Greene	47,448	109.60	6	Seneca	34,171	78.93	59
Guernsey	29,780	68.79	82	Shelby	39,029	90.15	28
Hamilton	51,484	118.92	4	Stark	40,047	92.50	25
Hancock	43,992	101.61	15	Summit	46,531	107.48	10
Hardin	33,713	77.87	63	Trumbull	37,748	87.19	38
Harrison	28,862	66.66	88	Tuscarawas	34,153	78.89	60
Henry	36,434	84.16	46	Union	45,018	103.98	13
Highland	31,001	71.61	79	Van Wert	34,791	80.36	57
Hocking	31,174	72.01	77	Vinton	30,837	71.23	80
Holmes	34,179	78.95	58	Warren	55,601	128.43	3
Huron	36,271	83.78	47	Washington	35,599	82.23	50
Jackson	31,138	71.92	78	Wayne	38,427	88.76	32
Jefferson	34,916	80.65	56	Williams	36,834	85.08	43
Knox	37,138	85.78	41	Wood	46,038	106.34	12
Lake	44,488	102.76	14	Wyandot	33,693	77.82	64
Lawrence	30,814	71.18	81				
Licking	41,513	95.89	20	State Average	\$43,293	100.00%	*

\* Includes only returns indicating a county of residence.