



# Ohio

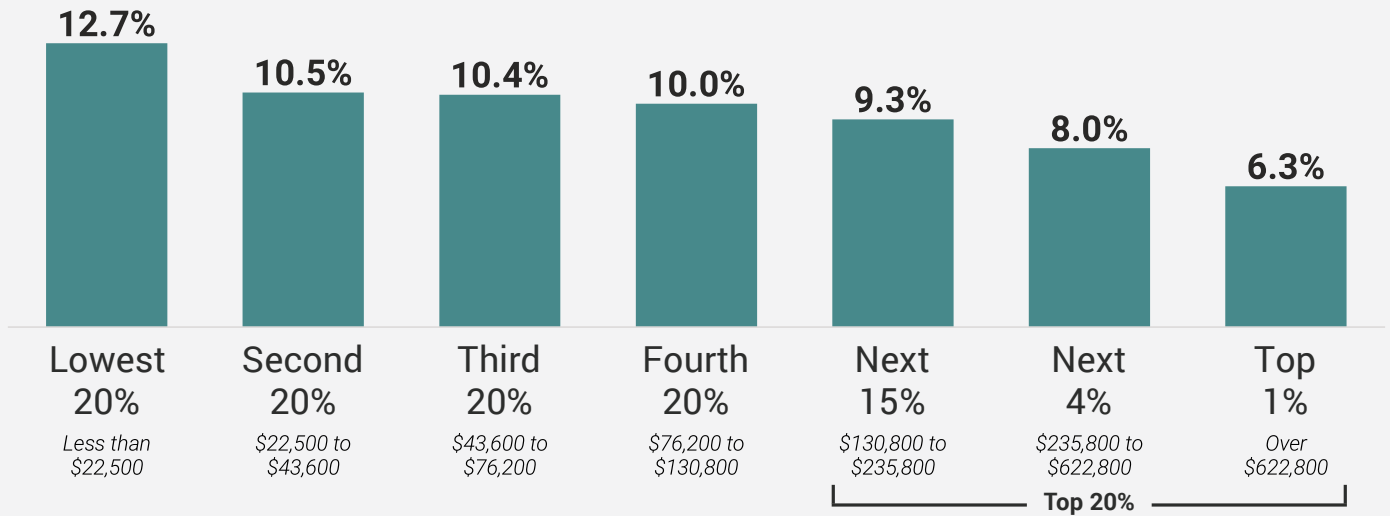
## State and local tax shares of family income

### Total Taxes

Share of family income

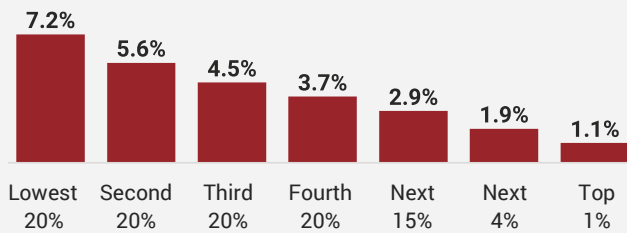


REGRESSIVE



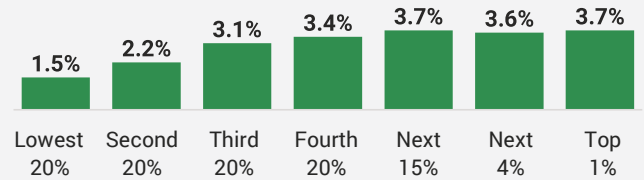
### Sales & Excise Taxes

Share of family income



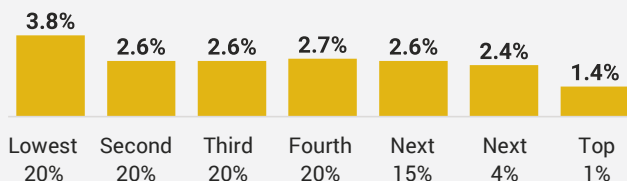
### Personal Income Taxes

Share of family income



### Property Taxes






Share of family income



Note: All figures and charts show 2024 tax law in Ohio, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.6 percent) state and local tax revenue collected in Ohio.

# Ohio State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

Income Group	Top 20%						
	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
<b>Income Range</b>	Less than \$22,500	\$22,500 to \$43,600	\$43,600 to \$76,200	\$76,200 to \$130,800	\$130,800 to \$235,800	\$235,800 to \$622,800	Over \$622,800
<b>Average Income in Group</b>	\$12,500	\$32,300	\$59,200	\$100,800	\$163,400	\$341,400	\$1,051,300
 <b>Sales &amp; Excise Taxes</b>	<b>7.2%</b>	<b>5.6%</b>	<b>4.5%</b>	<b>3.7%</b>	<b>2.9%</b>	<b>1.9%</b>	<b>1.1%</b>
General Sales—Individuals	3.1%	2.9%	2.5%	2.1%	1.6%	1.0%	0.5%
Other Sales & Excise—Ind.	2.6%	1.4%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise—Business	1.5%	1.3%	1.2%	1.0%	0.9%	0.7%	0.5%
 <b>Property Taxes</b>	<b>3.8%</b>	<b>2.6%</b>	<b>2.6%</b>	<b>2.7%</b>	<b>2.6%</b>	<b>2.4%</b>	<b>1.4%</b>
Home, Rent, Car—Individuals	3.4%	2.3%	2.3%	2.4%	2.3%	2.0%	0.9%
Other Property Taxes	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.5%
 <b>Income Taxes</b>	<b>1.5%</b>	<b>2.2%</b>	<b>3.1%</b>	<b>3.4%</b>	<b>3.7%</b>	<b>3.6%</b>	<b>3.7%</b>
Personal Income Taxes	1.5%	2.2%	3.1%	3.4%	3.7%	3.6%	3.7%
Corporate Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 <b>Other Taxes</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>
 <b>TOTAL TAXES</b>	<b>12.7%</b>	<b>10.5%</b>	<b>10.4%</b>	<b>10.0%</b>	<b>9.3%</b>	<b>8.0%</b>	<b>6.3%</b>

## ITEP Tax Inequality Index

ITEP's Tax Inequality Index measures the effects of each state's tax system on income inequality. **According to this measure, Ohio has the 15th most regressive state and local tax system in the country.** Income disparities are larger in Ohio after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Tax features driving the data in Ohio

PROGRESSIVE

Sales tax base excludes groceries

Graduated personal income tax structure

Provides an Earned Income Tax Credit (EITC)

REGRESSIVE

Mismeasurement of home value in the property tax tilts in a regressive direction

Earned Income Tax Credit (EITC) is nonrefundable and limited in its reach

Imposes a gross receipts tax in lieu of a corporate profits tax

No Child Tax Credit (CTC)

Allows income tax exclusion and lower rate for pass-through business income

Real estate transfer tax does not include higher rate on high-value sales

Most local income taxes exclude investment income

Does not levy a tax on estates or inheritances