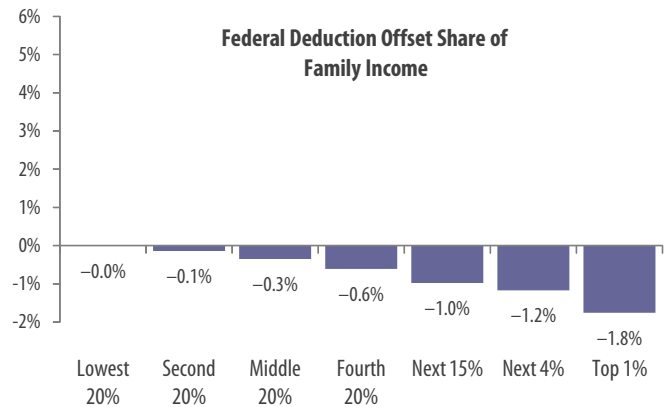
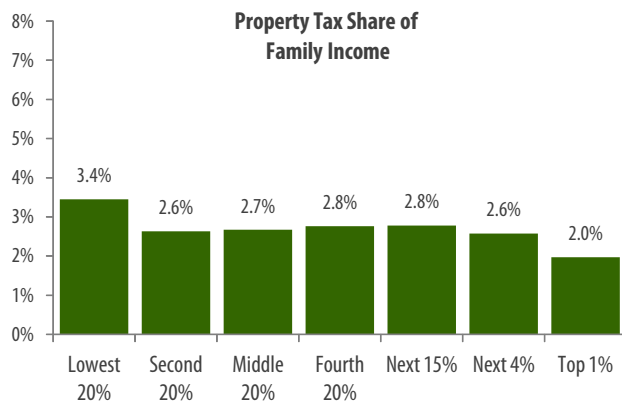
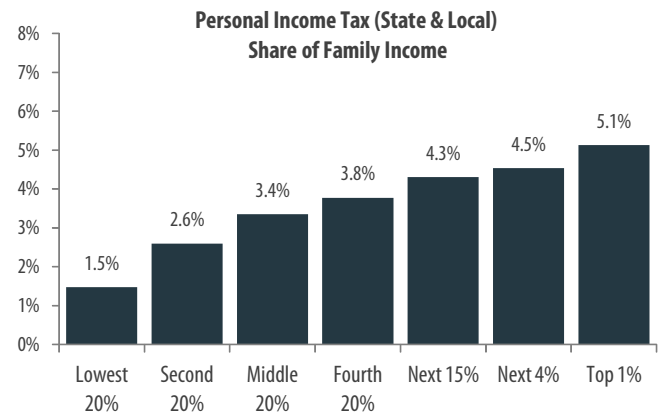
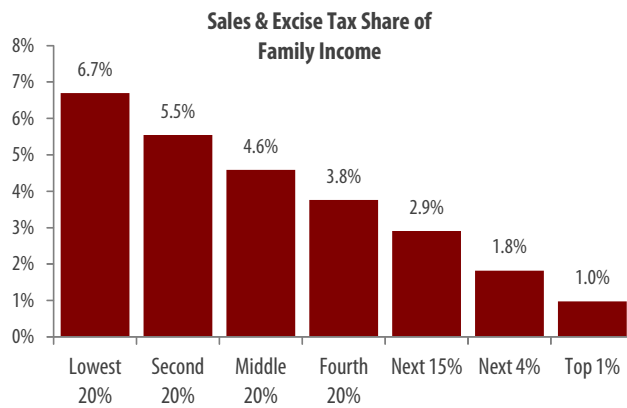
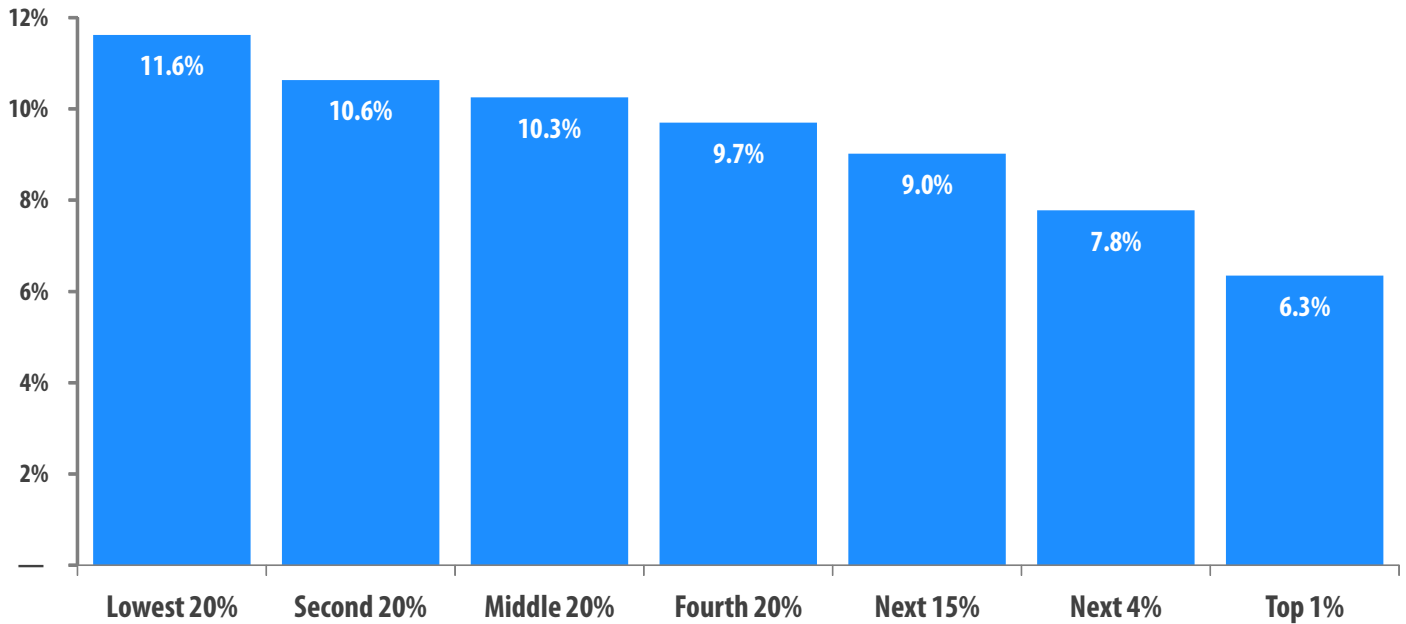


# Ohio State & Local Taxes

## Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Ohio enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post- federal offset.

# Ohio State & Local Taxes

## Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$31,000	\$31,000 – \$49,000	\$49,000 – \$76,000	\$76,000 – \$138,000	\$138,000 – \$324,000	\$324,000 or more
Average Income in Group	\$9,700	\$23,700	\$39,900	\$61,500	\$98,100	\$197,300	\$827,600
<b>Sales &amp; Excise Taxes</b>	<b>6.7%</b>	<b>5.5%</b>	<b>4.6%</b>	<b>3.8%</b>	<b>2.9%</b>	<b>1.8%</b>	<b>1.0%</b>
General Sales—Individuals	2.7%	2.5%	2.2%	1.9%	1.5%	1.0%	0.5%
Other Sales & Excise—Ind.	2.2%	1.5%	1.1%	0.9%	0.6%	0.4%	0.1%
Sales & Excise on Business	1.8%	1.5%	1.2%	1.0%	0.7%	0.5%	0.3%
<b>Property Taxes</b>	<b>3.4%</b>	<b>2.6%</b>	<b>2.7%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.6%</b>	<b>2.0%</b>
Property Taxes on Families	3.4%	2.6%	2.6%	2.6%	2.6%	2.2%	1.1%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.8%
<b>Income Taxes</b>	<b>1.5%</b>	<b>2.6%</b>	<b>3.4%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>4.6%</b>	<b>5.2%</b>
Personal Income Tax (State and Local)	1.5%	2.6%	3.4%	3.8%	4.3%	4.5%	5.1%
Corporate Income Tax (Local)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total Taxes</b>	<b>11.6%</b>	<b>10.8%</b>	<b>10.6%</b>	<b>10.3%</b>	<b>10.0%</b>	<b>9.0%</b>	<b>8.1%</b>
<b>Federal Deduction Offset</b>	<b>0.0%</b>	<b>-0.1%</b>	<b>-0.3%</b>	<b>-0.6%</b>	<b>-1.0%</b>	<b>-1.2%</b>	<b>-1.8%</b>
<b>OVERALL TOTAL</b>	<b>11.6%</b>	<b>10.6%</b>	<b>10.3%</b>	<b>9.7%</b>	<b>9.0%</b>	<b>7.8%</b>	<b>6.3%</b>

Note: Table shows detailed breakout of data on previous page.

### Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Offers an income tax credit for child and dependent care expenses

### Regressive Features

- ✗ Fails to provide refundable tax credits to offset the impact of sales, excise, and property taxes

### Recent Developments

- ▲ Last installment of 2005, 21 percent across the board income tax rate cuts went into effect
- ▲ Eliminated Estate Tax

### Incidence of Recent Personal Income Tax Rate Reductions in Ohio

Tax Cut as Share of Income

