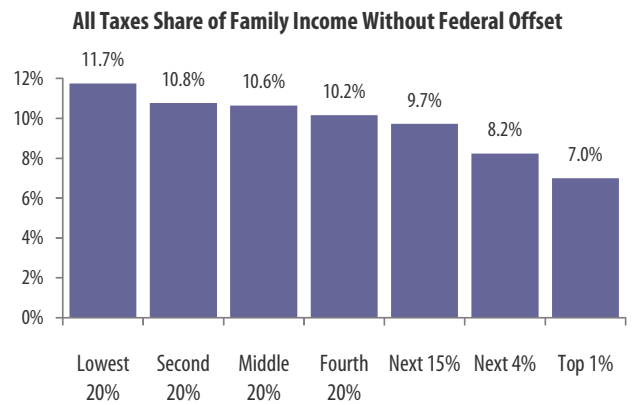
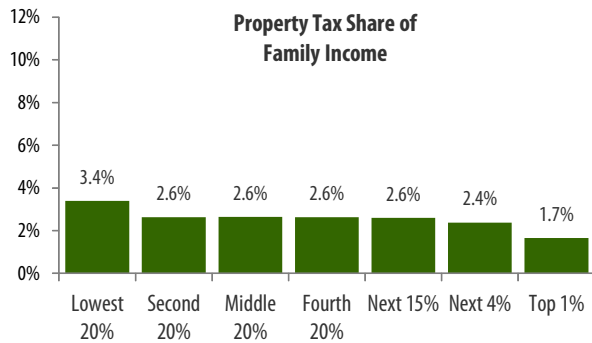
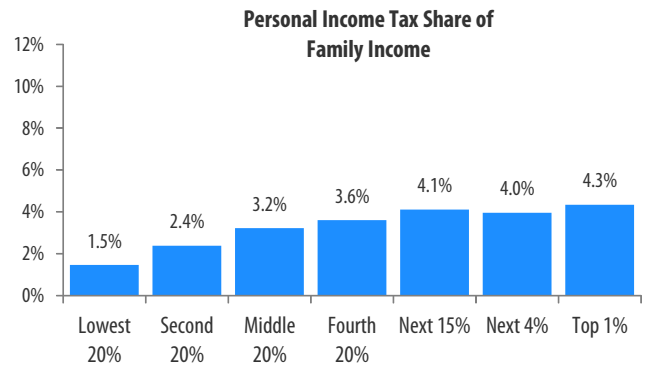
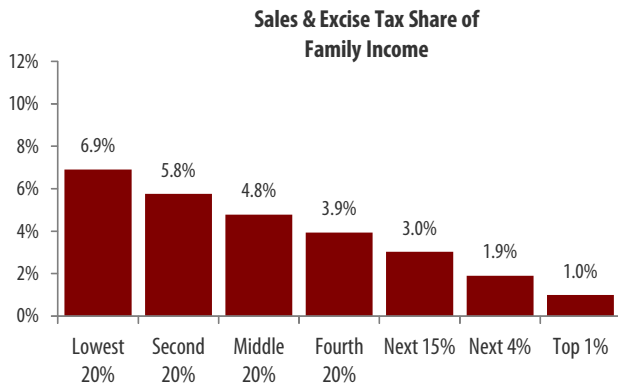
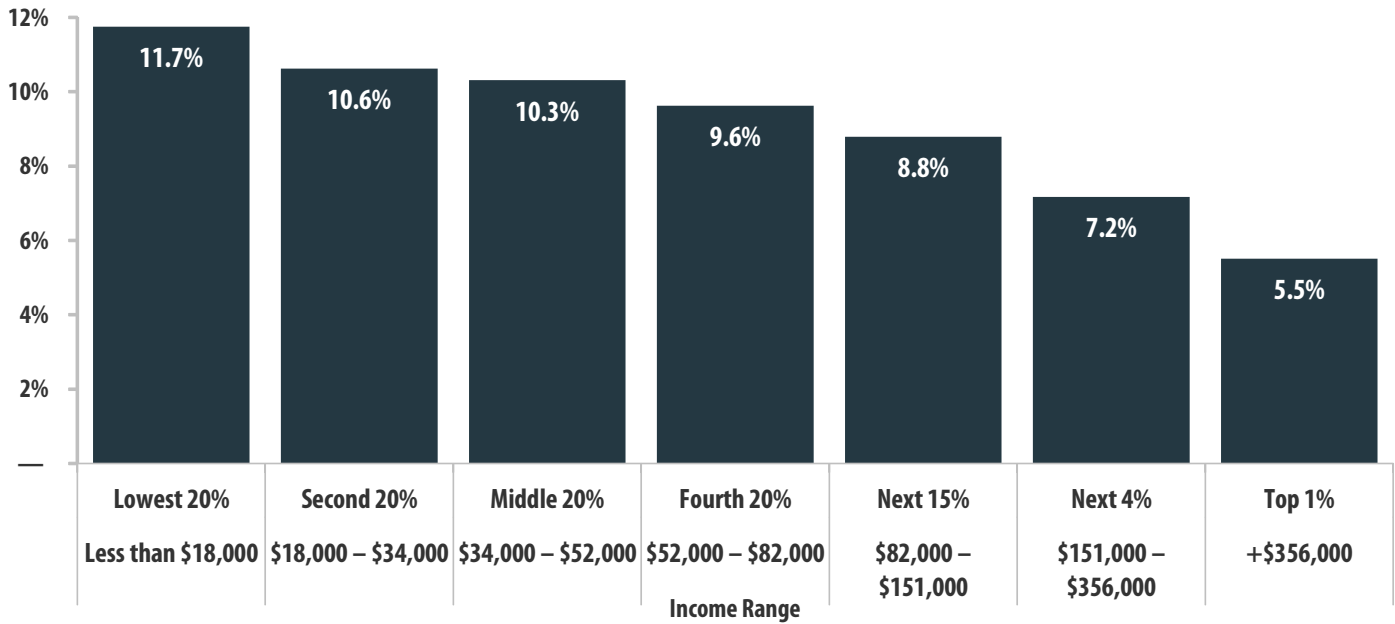


Ohio State & Local Taxes in 2015

Shares of family income for non-elderly taxpayers



Note: Figures show permanent, fully-phased in law in Ohio enacted through December 31, 2014 at 2012 income levels. Changes made to Ohio's municipal income tax system in December 2014 are not reflected given that the revenue impact is unknown at the time of this report's publication. Top figure represents total state and local taxes as a share of income, post- federal offset.

Ohio State & Local Taxes in 2015

Details, Tax Code Features, & Tax Code Changes Enacted in 2013 & 2014

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$34,000	\$34,000 – \$52,000	\$52,000 – \$82,000	\$82,000 – \$151,000	\$151,000 – \$356,000	\$356,000 or more
Average Income in Group	\$10,600	\$25,400	\$42,400	\$65,400	\$105,700	\$218,000	\$995,900
Sales & Excise Taxes	6.9%	5.8%	4.8%	3.9%	3.0%	1.9%	1.0%
General Sales—Individuals	2.9%	2.7%	2.4%	2.1%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.0%	1.4%	1.1%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.9%	1.6%	1.3%	1.0%	0.8%	0.5%	0.3%
Property Taxes	3.4%	2.6%	2.6%	2.6%	2.6%	2.4%	1.7%
Property Taxes on Families	3.3%	2.6%	2.6%	2.5%	2.5%	2.0%	0.9%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.8%
Income Taxes	1.5%	2.4%	3.2%	3.6%	4.1%	4.0%	4.3%
Personal Income Tax (State and Local)	1.5%	2.4%	3.2%	3.6%	4.1%	4.0%	4.3%
Corporate Income Tax	—	—	—	—	—	—	—
Total Taxes	11.7%	10.8%	10.6%	10.2%	9.7%	8.2%	7.0%
Federal Deduction Offset	-0.0%	-0.1%	-0.3%	-0.5%	-0.9%	-1.1%	-1.5%
OVERALL TOTAL	11.7%	10.6%	10.3%	9.6%	8.8%	7.2%	5.5%

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

Ohio Tax Code Features

Progressive Features

- Graduated personal income tax structure
- Provides an income tax credit for those with income of \$10,000 or below
- Provides a limited, nonrefundable 10 percent Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries

Regressive Features

- Imposes a gross receipts tax in lieu of a corporate profits tax
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes

Tax Changes Enacted in 2013 & 2014

- 10 percent across the board personal income tax rate reduction
- Introduced 50 percent personal income tax exemption for pass-through business income
- Increased personal exemption for low- and middle-income taxpayers, means-tested \$20 personal exemption credit, enacted a 5 percent capped non-refundable EITC in 2013 and increased it to 10 percent in 2014
- Sales tax rate increase

ITEP Tax Inequality Index

According to ITEP's Tax Inequality Index, Ohio has the **18th** most unfair state and local tax system in the country. States with regressive tax structures have negative tax inequality indexes, meaning that incomes are less equal in those states after state and local taxes than before (See Appendix B for state-by-state rankings and more details).