



## Individual Income Tax – Ohio

Ohio’s individual income tax traces back to 1912, when voters approved a constitutional amendment specifically authorizing the General Assembly to levy such a tax. Legislative action did not follow until December 1971 when the tax was enacted. It became effective Jan. 1, 1972 for individuals and estates. In 2002, the General Assembly expanded the income tax to include trusts.

The individual income tax is the state government’s second largest source of revenue. During fiscal year 2014, total net collections were slightly more than \$8.4 billion. Of that amount, more than \$8 billion was directed to the General Revenue Fund, where it represented about 39.0 percent of General Revenue Fund tax revenue.

income tax rate reduction, from tax year 2012 levels, of 8.5 percent for tax year 2013, 9 percent for tax year 2014 and 10 percent for tax year 2015 and beyond. In June of 2014, the 130th General Assembly enacted House Bill 483 as part of the Mid-Biennium Budget Review. The enactment accelerated the final incremental income tax reduction by one year, so that the full 10 percent reduction would be realized by taxpayers in tax year 2014.

During the 2014 taxable year, Ohio’s income tax was the product of taxable income multiplied by one of nine graduated rates, ranging from 0.528 percent on the first \$5,200 of taxable income to 5.333 percent on taxable income in excess of \$208,500 (see chart on next page). Individual taxpayers whose Ohio taxable income was less than or equal to \$10,000 were effectively exempt from the tax since they receive a full credit against the tax otherwise due.

This chapter includes twelve tables presenting information compiled from Ohio individual income tax returns for taxable year 2012 (filed in 2013). Taxable year 2012 data is the latest data available. The data shows that more than 5.3 million taxpayers filed tax returns, reporting total federal adjusted gross income of approximately \$403.2 billion. Almost 1.4 million returns indicated \$0 tax liability.

**Table 1**  
Income Tax Revenue (in millions), Fiscal Years 2010 - 2014

Fiscal year	General Revenue Fund	Local Government Fund	Other*	Total
2010	\$7,247.2	\$629.2	\$10.4	\$7,886.8
2011	8,120.3	686.7	13.0	8,820.0
2012	8,432.9	584.3	12.5	9,029.7
2013	9,507.8	348.7	13.3	9,869.8
2014	8,064.9	347.3	12.9	8,425.1

Source: Office of Budget and Management OAKS financial report

\* This column is comprised of distributions to the Political Party Fund and the Attorney General Claims Fund

Ohio’s income tax rates have been gradually falling since 2005, when the 126th General Assembly enacted House Bill 66, scheduling five annual across-the-board income tax rate reductions of 4.2 percent each. Accordingly, for the 2008 taxable year, income tax rates were 16.8 percent lower than they had been for 2004, the year before H.B. 66 was enacted. In 2009, state law was revised to temporarily postpone the fifth and final income tax rate reduction. As a result, the income tax rates used for 2008 also applied to the 2009 and 2010 taxable years. The fifth and final rate reduction was instituted for taxable year 2011. As such, tax rates in 2011 and 2012 were 21 percent lower across the board than they were for 2004.

In July of 2013, the 130th General Assembly enacted House Bill 59, which included several changes to income tax. Notably, the act provided for an across-the-board

### Taxpayer

(Ohio Revised Code 5747.01(N) and 5747.02)

The state individual income tax is levied on every individual, trust and estate residing in Ohio, earning or receiving income in Ohio, or otherwise having nexus with Ohio. The tax also applies to winners of Ohio lottery prizes and casino gaming winnings. Withholding responsibilities apply to employers who pay wages and salaries to employees who work in Ohio.

### Tax Base

(R.C. 5747.01 et seq.)

The tax base is federal adjusted gross income (for individuals) or taxable income (for estates and trusts), plus or minus adjustments according to Ohio income tax law.

Calculating net liability for the tax can be condensed to four steps, as follows:

1. Calculate Ohio adjusted gross income by applying Ohio additions and deductions to federal adjusted gross income as reported on the federal form 1040.

2. Calculate Ohio taxable income by subtracting personal and dependent exemptions from Ohio adjusted gross income. For taxable year 2014, each taxpayer receives personal and dependency exemptions equal to the product of the number of exemptions claimed on his or her federal income tax return times the personal exemption amount for the taxpayer, as listed below:

Ohio Adjusted Gross Income	Personal Exemption Amount
\$40,000 or less	\$2,200
\$40,001 to \$80,000	\$1,950
\$80,001 or more	\$1,700

3. Apply Ohio's graduated tax rates to Ohio taxable income to calculate gross tax liability.

4. Calculate net tax liability by subtracting credits and grants from gross tax liability.

## Rates

(R.C. 5747.02)

Individual income tax rates for the 2014 taxable year are as follows:

Ohio Taxable Income	
Ohio Taxable Income	Tax Calculation
0 – \$5,200	0.528%
\$5,200 – \$10,400	\$27.46 + 1.057% of excess over \$5,200
\$10,400 – \$15,650	\$82.42 + 2.113% of excess over \$10,400
\$15,650 – \$20,900	\$193.35 + 2.642% of excess over \$15,650
\$20,900 – \$41,700	\$332.06 + 3.169% of excess over \$20,900
\$41,700 – \$83,350	\$991.21 + 3.698% of excess over \$41,700
\$83,350 – \$104,250	\$2,531.43 + 4.226% of excess over \$83,350
\$104,250 – \$208,500	\$3,414.66 + 4.906% of excess over \$104,250
More than \$208,500	\$8,529.17 + 5.333% of excess over \$208,500

In 2010, the Tax Commissioner began to annually adjust the size of each bracket for inflation each July under R.C. 5747.02(A). The tax rates do not change as part of this adjustment. However, House Bill 59 of the 130th General Assembly froze brackets at the tax year 2012 level from tax year 2013 to tax year 2015. The adjustment is scheduled to resume beginning with tax year 2016.

Division (B) of this same code section requires tax rates to be temporarily adjusted downward in any year in which the director of the Ohio Office of Budget and Management determines that the budget stabilization fund (or "Rainy Day" fund) is equal to five percent of the general revenue fund revenues of the preceding fiscal year and that the

percentage of the balance in the income tax reduction fund exceeds thirty-five one hundredths of one per cent of the amount of revenue that the director estimates will be received from the income tax in the current fiscal year without regard to any reduction under division (B) and certifies that percentage to the Tax Commissioner.

## Additions, Deductions and Exemptions

The starting point for the Ohio individual income tax is federal adjusted gross income (FAGI). Additions and deductions are applied to FAGI to calculate Ohio adjusted gross income (OAGI). (R.C. 5747.01(A))

### Personal and dependent exemptions (R.C. 5747.025)

For tax year 2014 (returns filed in 2015), individuals may claim an amount for personal and dependency exemptions equal to the product of the number of exemptions claimed on their federal income tax return multiplied by the amount per exemption for the taxpayer. The amount per exemption, the total of which is subtracted from Ohio adjusted gross income before tax rates are applied, is determined based on the Ohio adjusted gross income shown on the annual Ohio income tax return.

The personal exemption amount is typically adjusted for inflation each year. However, by law the Tax Commissioner does not make such adjustments for taxable years 2013, 2014 or 2015, while the tax rates are being reduced. For taxable years beginning in 2016 and thereafter, adjustments resume in accordance with R.C. 5747.025(C).

### Major additions for individuals

Major additions for individuals, to the extent not already included in FAGI, include:

- non-Ohio state or local government interest and dividends.
- a pass-through entity add back.
- income from an electing small business trust.
- losses from the sale of Ohio public obligations.
- non-medical withdrawals from an Ohio Medical Savings Account.
  - reimbursement of expenses previously deducted.
  - non-education expenditures from a college savings account.
    - add back of five-sixths of the depreciation adjustment for Internal Revenue Code sections 168(k) and 179.

### Major deductions for individuals

Major deductions for individuals, to the extent not excluded from FAGI, include:

- certain federal interest and dividends.
- reciprocity income (income tax paid to other states; for details, see Special Provisions).
- state or municipal income tax overpayments deducted on a prior year's federal income tax return.

- certain small business investor income deductions.
- qualified disability and survivorship benefits.
- Social Security and some railroad retirement benefits.
  - contributions to a college savings account administered by the Ohio Tuition Trust Authority.
  - certain payments to members of the Ohio National Guard.
  - certain unsubsidized health insurance, long-term care insurance, and excess medical expenses.
    - funds deposited into, and earnings on, an Ohio Medical Savings Account.
    - losses from a grantor trust or an electing small business trust.
      - wage and salary expenses not deducted due to the federal targeted jobs or work opportunity tax credits.
      - interest income from Ohio public and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations.
      - refund or reimbursement of a prior year federal itemized deduction.
      - repayment of income reported in a prior year.
      - amount contributed to an individual development account.
        - one-fifth of the depreciation added back in each of the previous five years.
        - amounts received as reimbursements for life insurance premiums.
        - amount received as a death benefit paid by the adjutant general.
        - military pay received while the resident service member is stationed outside Ohio.
        - qualified organ donation expenses.
        - retired military personnel pay.
        - amount received from the military injury relief fund.
        - amount received as a veterans bonus.
        - certain income derived from providing public services.
          - Ohio college opportunity or federal Pell grant amounts received and used to pay room or board.

For a complete listing and explanation of the adjustments to federal adjusted gross income, please see form IT 1040, Ohio Income Tax Return and Instructions Booklet.

#### **Adjustments to federal taxable income for estates and trusts**

For a complete listing and explanation of the adjustments, please see form IT 1041, Ohio Fiduciary Income Tax Return and Instructions.

## **Credits**

### **Individual credits (R.C. 5747.022)**

For taxable years beginning on or after Jan. 1, 2013, the \$20 personal and dependent exemption credit is only allowed for taxpayers with Ohio taxable income of less than \$30,000.

**Adoption credit (R.C. 5747.37)** – Individual taxpayers may claim a credit for adoption expenses of \$1,500 per child. Adoption of stepchildren does not qualify for this credit.

**Child and 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.

**Displaced worker 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 a position or shift. The maximum credit is 50 percent of the training expenses or \$500, whichever is lower.

**Earned Income Credit (R.C. 5747.71)** – Taxpayers who qualify for the federal earned income tax credit (EITC) may take an Ohio earned income credit equal to five percent of the taxpayers federal EITC subject to limitations.

**Financial Institutions Tax (FIT) Refundable Credit (R.C. 5747.65)** – A refundable credit is allowed equal to the taxpayer's proportionate share of the lesser of either FIT tax due or paid by a pass-through entity for the entity's taxable year ending in the taxpayer's taxable year.

**Invest Ohio Credit (5747.81)** – This provides a nonrefundable personal income tax credit to investors that infuse new equity (cash) into Ohio small businesses to acquire an ownership interest in the company. The credit equals the amount on the investor's small business investment certificate multiplied by ten percent.

**Joint filing credit (R.C. 5747.05(G)(1))** – A husband and wife who file jointly 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 are claimed other than the resident, nonresident, part-year resident and business credits.

**Low income taxpayer credit (R.C. 5747.056)** – Individual taxpayers whose Ohio taxable income is \$10,000 or less receive a full credit against the tax otherwise due.

**Lump sum distribution credit (R.C. 5747.05(D))** – Individual taxpayers 65 years of age or older who receive a lump sum distribution from a pension, retirement or profit sharing plan may elect this credit. The credit is based upon the expected remaining years of life multiplied by the value of the senior citizen credit. Taxpayers who elect this

credit are not entitled to claim senior citizen tax credits in subsequent taxable years.

**Lump sum retirement credit (R.C. 5747.055(C), (D), (E))** – Individual taxpayers who receive a lump sum distribution from a qualified pension, retirement or profit sharing plan are allowed to elect this credit within one taxable year. Taxpayers who elect this credit may not claim a retirement income credit in subsequent taxable years unless the credit exceeds tax due for the taxable year. When the credit exceeds tax due for the taxable year, taxpayers receive a reduced credit in subsequent tax years.

**Nonresident credit (R.C. 5747.05(A))** – Nonresident individuals and estates receive a credit when a portion of their income was not earned or received in Ohio. Ohio lottery winnings do not qualify for this credit.

**Political contributions credit (R.C. 5747.29)** – Individual and estate taxpayers may claim a nonrefundable credit for contributions made to the campaign committees of candidates for the Ohio General Assembly, the Ohio Supreme Court and for statewide executive offices. The maximum credit is \$50 for single, head of household, and married filing separate filers and \$100 for married filing joint filers.

**Resident credit (R.C. 5747.05(B))** – Resident individuals and estates may calculate a tax credit when part or all of their income is taxed in another state or the District of Columbia. Trusts may claim a credit equal to the lesser of (i) the tax paid to another state or the District of Columbia on modified nonbusiness income or (ii) the average effective tax rate multiplied by the portion of the trust's modified nonbusiness income subject to income tax in another state or in the District of Columbia.

**Retirement income credit (R.C. 5747.055)** – Individual and estates receiving retirement benefits, annuities or distributions from a retirement or profit sharing plan that 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.

**Senior citizen credit (R.C. 5747.05(C))** – Individuals who are 65 years of age or older on or before Dec. 31 of the taxable year may claim a \$50 credit per return. Estates may claim the credit when the decedent was 65 years of age or older at the date of death.

**Business Credits (R.C. 5747.059)** – Investors in pass-through entities are eligible for a refundable credit equal to the amount of tax paid on their behalf by the pass-through entity. A number of other business credits also apply. For more information, please see the Business Tax Credits chapter of this annual report.

## Special Provisions

### IT-S

This schedule is a supplement to Form IT 1040 for same-gender taxpayers filing a joint federal tax return to singly report federal adjusted gross income on the Ohio

form IT-1040.

### Military pay and income of military spouses

For taxable years on and after Jan. 1, 2007, under R.C. 5747.01(A) an Ohio resident service member can deduct active duty military pay and allowances that are included in federal adjusted gross income if those amounts were received for active duty service while the service member is stationed outside Ohio. The taxpayer still must file an Ohio personal income tax return. When the taxpayer is not an Ohio resident, Ohio does not tax military pay. Ohio nonresident military and nonresident spouses are strongly encouraged to file Ohio form IT 10 each year to avoid possible billing notices. Ohio does tax nonmilitary pay earned in Ohio that is included in federal adjusted gross income.

In November 2009, federal law exempted military spouses who are not residents of a state where they are living with their spouse from the income taxes of the state, provided they are a resident of the same state as their spouse.

### Reciprocity

Reciprocal agreements with other states (R.C. 5747.05(A)(3)) may affect filing of an Ohio return. Because of agreements Ohio has with bordering states (Indiana, Kentucky, West Virginia, Michigan and Pennsylvania), an individual does not have to file an Ohio income tax return when:

- the taxpayer was a full-year resident of one of the five listed states for the taxable year, and
- the taxpayer's only source of income within Ohio was from wages, salaries, tips or commissions generally received from employers unrelated to the taxpayer.

These reciprocal agreements do not apply to nonresidents who directly or indirectly own at least 20 percent of the stock or other equity of Ohio pass-through entities (such as S corporations or partnerships; see R.C. 5733.40(A)(7) for details). These nonresidents must include this compensation in Ohio taxable income but can treat this compensation as business income, which must be apportioned for purposes of computing the nonresident credit. Ohio tax form IT 2023 is used to compute this credit.

### Residency (R.C. 5747.24)

Residency status affects the calculation of the Ohio income tax. Individual taxpayers who have no more than 182 "contact periods" in Ohio and who have an abode outside of Ohio for the entire year may, under certain circumstances, declare themselves to be a nonresident of Ohio. For details, see information release IT 2007-08, "Personal Income Tax: Residency Guidelines – Tax Imposed on Resident and Nonresident Individuals for Post-2006 Taxable Years," issued in December 2007 and revised in July 2008.

## Filing and Payment Dates

(R.C. 5747.07-5747.09)

### For individuals, estates and trusts

**Annual return** – The annual income tax return is due by April 15 for calendar year taxpayers without an extension. Fiscal year returns are due by the 15th day of the fourth month after the end of the fiscal year.

**Quarterly payments** – Taxpayers must file quarterly declarations when they expect their tax to be under-withheld by more than \$500. Such taxpayers must make estimated payments by April 15, June 15, and Sept. 15 of the current year and by Jan. 15 of the next year.

**Electronic filing** — Generally speaking, through Dec. 31, 2012, tax return preparers who file more than 75 original income tax returns, reports or other tax payment documents in a calendar year that begins on or after Jan. 1, 2008 must file electronically. Effective Jan. 1, 2013, tax return preparers who file more than 11 original income tax returns, reports or other tax payment documents, must file electronically.

### For employers

An employer accumulating undeposited taxes of \$100,000 or more is required to make payment within one banking day by electronic funds transfer (EFT). Otherwise, these rules apply:

- if an employer withheld no more than \$2,000 during the 12 months ending on June 30 of the preceding year, payments are due within 30 days after the quarter ending in March, June, September and December.
- if an employer withheld more than \$2,000 and less than \$84,000 during the 12 months ending on June 30 of the preceding year, payments are due within 15 days after the end of the month.
- if an employer withheld at least \$84,000 during the 12 months ending on 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 EFT.

## Disposition of Revenue

During fiscal year 2014, about 95.7 percent of revenue from the state income tax – or about \$8,065 million – was distributed to the General Revenue Fund. The rest (about 4.3 percent or \$360.2 million) was distributed to the Local Government Fund and to two much smaller funds.

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 (the non-business tax credit, owner-occupied tax credit and the homestead exemption for senior citizen and certain disabled homeowners).

## 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 House Bill Number 483, 130th General Assembly (effective September 15, 2014)

The act accelerated the phase-in of a 10 percent income tax rate reduction to taxable year 2014 from taxable year 2015. Personal exemption amounts were increased to \$2,200 for taxpayers with OAGI of \$40,000 or less and to \$1,950 for taxpayers with OAGI of \$40,001 to \$80,000. The EITC was increased to 10 percent from 5 percent of the federal EITC beginning in 2014.

### Amended Substitute House Bill Number 59, 130th General Assembly (effective July 1, 2013)

The law cut taxes, including:

- A 10 percent personal income tax cut phased in over three years. In 2013, rates were reduced 8.5 percent; in 2014, the rate cut was 9 percent; in 2015, the full 10 percent reduction was to be reached.
- Ohio small businesses received a 50% tax deduction on the first \$250,000 of business income. This deduction became available to owners/investors of all companies structured as pass-through entities.
- A new Earned Income Tax Credit provided assistance for lower income households.
- Inflation indexing of income tax brackets and personal/dependent exemptions suspended for three years beginning in 2013; the \$20 personal exemption credit available only to households with Ohio taxable income under \$30,000.

### Substitute House Bill 365, 129th General Assembly (effective March 13, 2013)

The act allowed business owners who claim an enhanced federal income tax depreciation deduction to claim more of the deduction than the business owner otherwise must add back for Ohio income tax purposes, if the business owner sufficiently increases payroll.

### Amended House Bill 167, 129th General Assembly (effective December 9, 2011)

This act authorized an income tax deduction for the otherwise taxable portion of a federal Pell grant or Ohio College Opportunity grant used to pay room and board for a post-secondary student.

**Amended Substitute House Bill 153, 129th General Assembly (effective June 30, 2011)**

This act allowed taxpayers to contribute a portion of their income tax refunds to the Ohio Historical Society Income Tax Contribution Fund created by the bill.

**Amended Substitute House Bill 519, 128th General Assembly (effective September 10, 2010)**

This act specifically subjected Ohio casino winnings to Ohio income tax. It also authorized an Ohio income tax deduction, beginning in tax year 2013, for certain losses from certain wagering transactions.

**History of Major Changes**

1912	Ohio voters approve a constitutional amendment that permits the taxation of income on a uniform or graduated basis.
1971	General Assembly enacts the individual income tax, effective for 1972.
1972	Ohio voters reject a constitutional amendment that would have repealed the new income tax and prohibited future graduated income taxes.
1973	Voters approve a constitutional amendment that eliminates a \$3,000 cap on personal exemptions. Also, the legislature enacts a joint filer credit.
1982	The General Assembly imposes a temporary 25 percent across-the-board tax hike for 1982 and a temporary, 12.5 percent tax hike for 1983. Additional rate hikes are imposed on high-income individuals for 1982 and 1983 through the creation of new brackets for income in excess of \$80,000 and \$100,000.
1983	The new brackets are made permanent. The legislature also increases the temporary, across-the-board rate hikes to 83.3 percent for 1983 and to 90 percent for 1984, when the increases become permanent. The legislature also increases the value of the senior citizen credit, the joint filer credit and the personal exemption. In November, Ohio voters sustain these changes by rejecting a constitutional amendment that would have repealed all tax changes enacted since 1982.
1984	The legislature enacts a one-time special tax refund. For most taxpayers, the refund is 2.03 percent of 1983 tax liability or \$7, whichever is greater. Taxpayers who had less than \$7 tax due in 1983 receive a full refund. Lawmakers also exempt certain Social Security and railroad retirement benefits from taxation.

1985	General Assembly enacts a three-year, 15 percent across-the-board rate cut. Rates are scheduled to fall (from 1984 levels) by 5 percent in 1985, 5 percent in 1986 and 5 percent in 1987.
1986	The legislature lowers the top marginal rate (on income in excess of \$100,000) from 8.55 percent to 6.9 percent, effective 1987. Legislators also lower other rates by an additional 7 percent in 1987 and an additional 1 percent in 1988 and thereafter.
1992	General Assembly creates a new bracket for income in excess of \$200,000, effective starting in 1993. The tax rate associated with this new bracket is 7.5 percent.
1996	General Assembly enacts a new mechanism to temporarily lower statutory rates in any year where a budget surplus exists. As a result, tax rates are temporarily reduced for 1996 by 6.609 percent. This provision later leads to temporary rate reductions in 1997, 1998, 1999 and 2000.
1997	The legislature enacts the pass-through entity withholding tax and indexes personal exemptions to inflation starting in 2000.
2002	Senate Bill 261 broadens individual income tax to include trusts between June 4, 2002 and Dec. 31, 2004. S.B. 261 also indexes tax brackets to inflation starting in 2005 (later delayed until 2010) and decouples Ohio from federal accelerated depreciation law, requiring a bonus depreciation adjustment.
2005	House Bill 66 launches a five-year, 21 percent across-the-board reduction in income tax rates. Rates are scheduled to fall by 4.2 percent for 2005, 2006, 2007, 2008 and 2009. H.B. 66 also includes a credit that effectively shields all taxpayers whose taxable income is \$10,000 or less from all state income tax liability. The bill also makes permanent the extension of the tax to trusts and postpones the annual adjustment of tax brackets for inflation until 2010.
2006	Legislature permits resident service members to deduct military pay and allowances received while stationed out of state, effective Jan. 1, 2007.
2007	Legislature exempts military retirement pay from Ohio income and school district income taxes effective Jan. 1, 2008.

**History of Major Changes - continued**

2008	Tax preparers who filed more than 75 original income tax returns in 2008 required by law to file electronically as of Jan. 1, 2010.
2009	House Bill 318 postpones fifth income tax rate reduction for two years, until 2011. House Bill 1 creates a motion picture production credit.
2010	Tax Commissioner adjusts tax brackets for inflation for the first time, effective for the 2010 taxable year.
2011	Enactment of fifth and final year of income tax rate reductions. H.B.153 creates new donation for the Ohio Historical Society. H.B. 167 creates a new income tax deduction for Pell Grant recipients.
2013	<p>House Bill 59 launches a 10 percent reduction in income tax rates over three years. Rates are scheduled to fall 8.5 percent for the 2013 tax year filing, another 0.5 percent for the 2014 tax year and the final 1 percent with the 2015 tax year filing. HB 59 also freezes the indexing of income brackets and the personal/dependent exemption during the three-year period of time. The bill also makes the \$20 personal/dependent credit income-based. H.B. 59 introduces two new credits: the nonrefundable Earned Income Credit and the 50 percent Small Business Investor Income Credit.</p> <p>H.B. 365 allows business owners who claim an enhanced federal income tax depreciation deduction and who increase payroll to claim more of the deduction than the business owner otherwise must add back for Ohio income tax purposes.</p>
2014	House Bill 483 accelerated the phase-in of a 10 percent income tax rate reduction to taxable year 2014 from taxable year 2015. Personal exemption amounts were increased to \$2,200 for taxpayers with OAGI of \$40,000 or less and to \$1,950 for taxpayers with OAGI of \$40,001 to \$80,000. The state EITC was increased to 10 percent from 5 percent of the federal EITC beginning in 2014.

**Comparisons with Other States**

(As of July 1, 2014)

The tax rates listed in this section are for taxable year 2014 and for individuals. In some states, rate schedules vary according to filing status.

Georgia	Rates range from 1 percent on net taxable income not over \$750.00 to 6 percent on net taxable income over \$7,000.
Indiana	Indiana imposes a flat tax at a 3.4 percent rate. Some Indiana counties also levy income taxes.
Kentucky	Rates range from 2 percent on the first \$3,000 of taxable net income to 6 percent of the amount of taxable net income over \$75,000.
Michigan	Michigan imposes a flat tax at a 4.25 percent rate.
North Carolina	North Carolina imposes a flat tax at a 5.8 percent rate.
Ohio	See the income tax table under the "Rates" section, above.
Pennsylvania	Pennsylvania imposes a flat tax at a 3.07 percent rate.
Tennessee	Tennessee taxes only dividend and interest income at the rate of 6 percent.
Texas	None.
West Virginia	Rates range from 3% on taxable income not over \$10,000 to 6.5% on taxable income in excess of \$60,000.

**Tables and Charts**

The following tables provide a wide variety of statistical information from Ohio individual income tax returns. Please note the following cautions about this data.

The tables reflect all tax returns filed to date by taxpayers for the taxable year noted. The tables include tax returns that indicate tax liability as well as returns with no tax liability. For example, taxpayers with Ohio taxable income below \$10,000 receive a tax credit that results in no tax liability.

The income of Ohio residents, part-year residents and nonresidents who filed an Ohio individual income tax return has not been reduced to exclude income earned or received outside of Ohio. This is because Ohio law uses tax credits – rather than income exclusions – to prevent income earned or received outside this state from being taxed by Ohio. As a result, income figures in these tables (such as federal adjusted gross income, Ohio adjusted gross income and Ohio taxable income) include non-Ohio income.

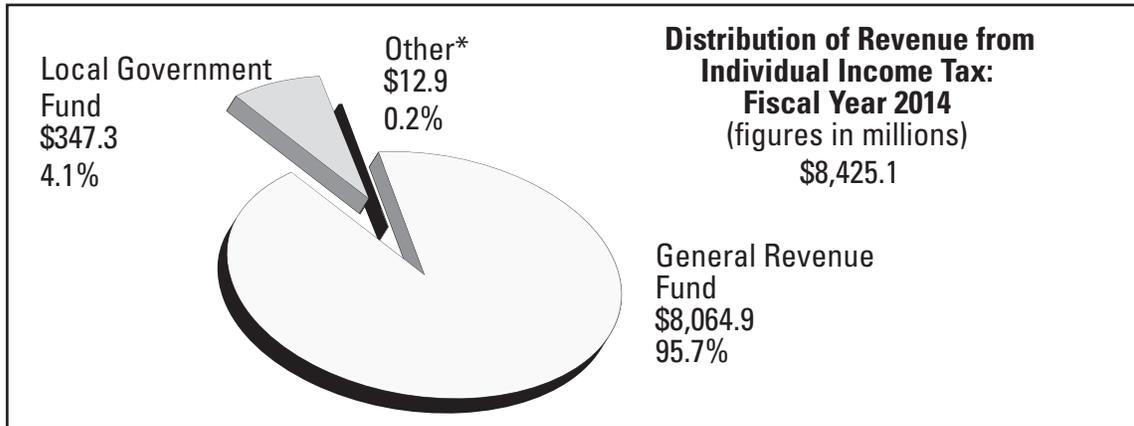
Also, amounts labeled as "Ohio income tax" are after subtraction of the resident credit, part-year resident

credit, nonresident credit and all other tax credits applicable under Ohio law.

Also, note that the income of residents of states adjacent to Ohio is reported in a somewhat different manner from that income described above. Under a reciprocity

agreement with those states, the wage and salary income earned in Ohio by residents of one of those states is not taxed by Ohio. For those residents, such income is excluded from Ohio adjusted gross income and Ohio taxable income.

**Chart 1**



Source: Office of Budget & Management OAKS financial report.

\* Includes Attorney General collections and political party contributions which amount to \$12.9 million.

**Chart 2**

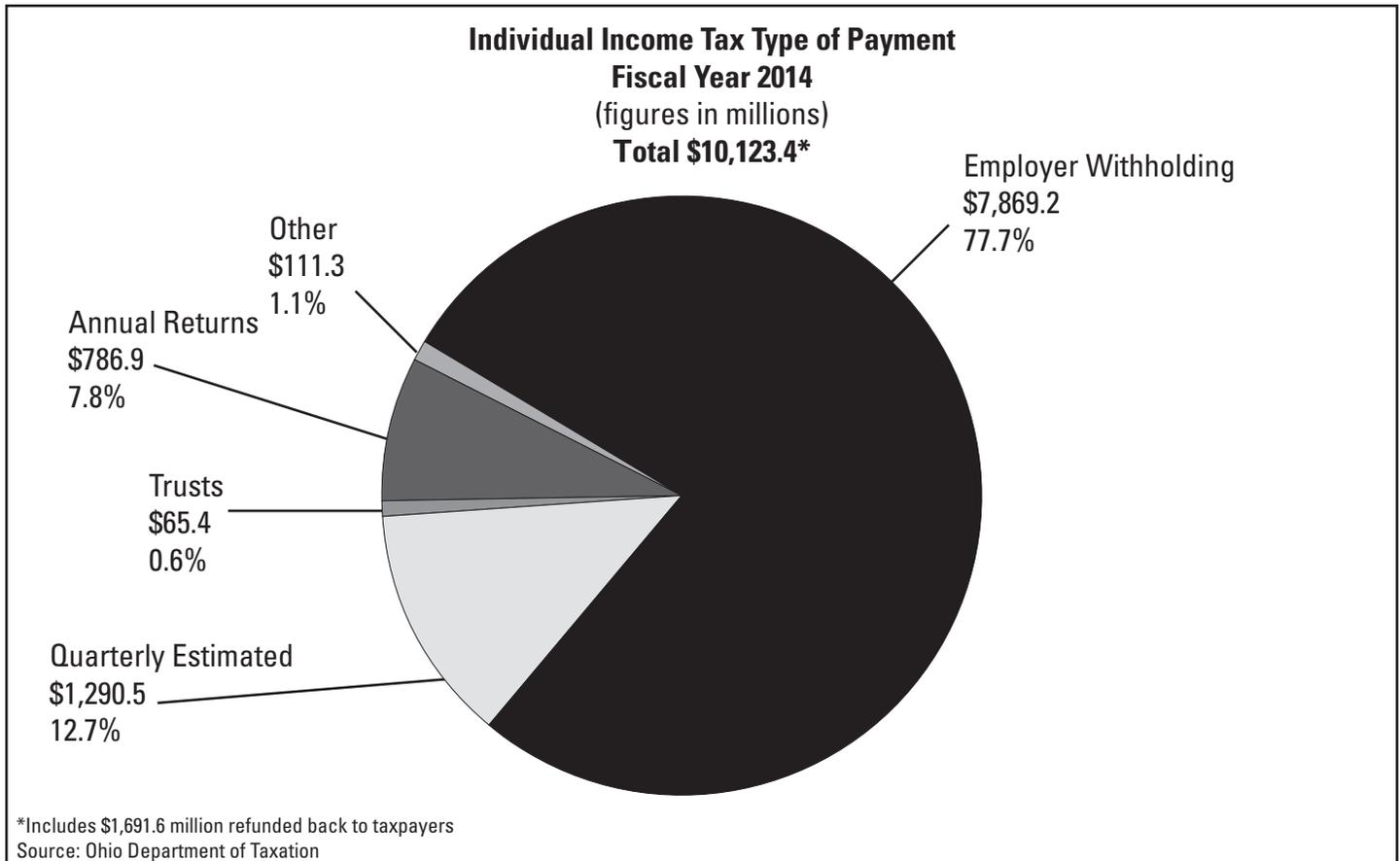
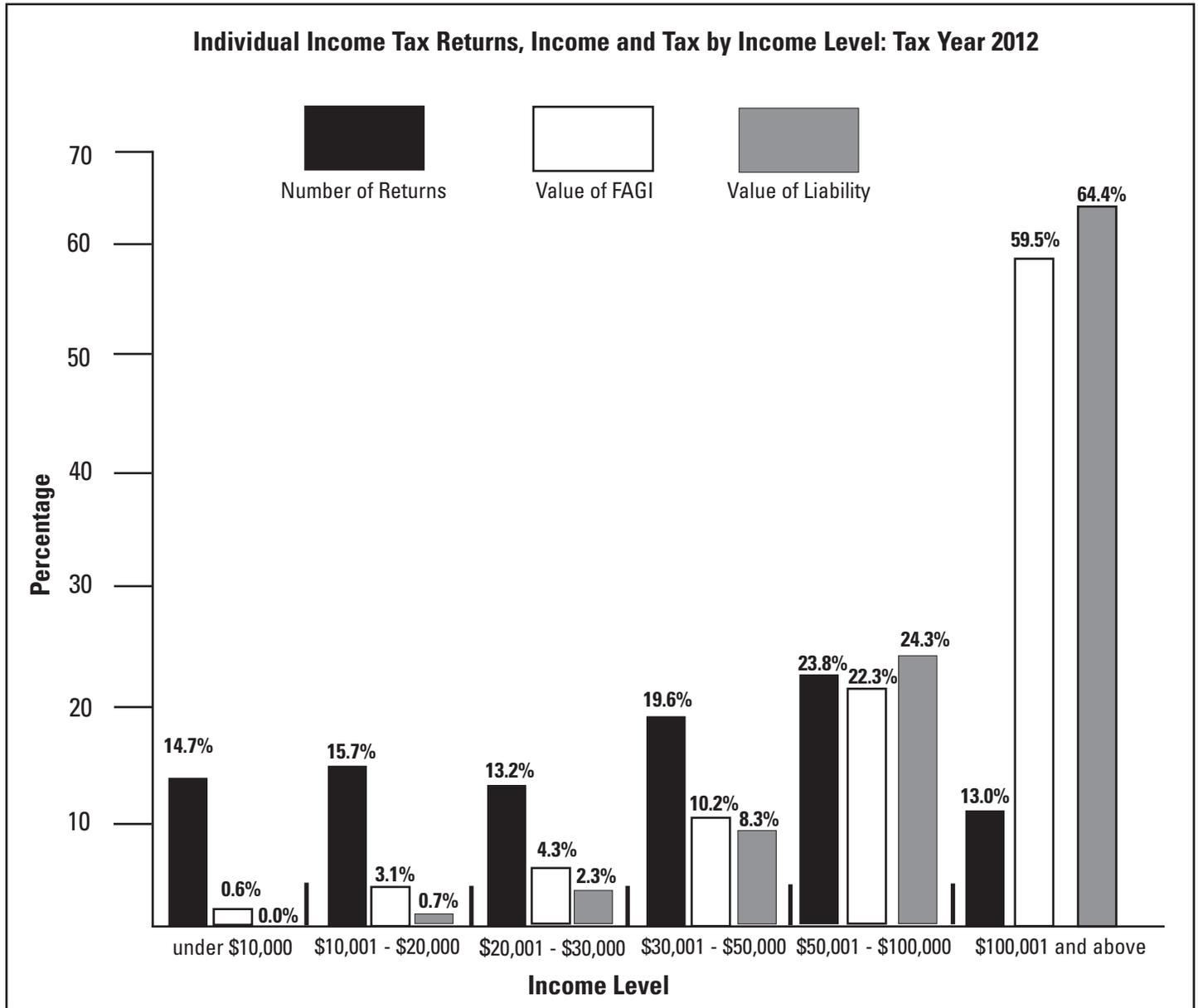


Chart 3



Source: Ohio Department of Taxation.

Income Level	Number of Returns	FAGI	OAGI	Reported Value of Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Value of Joint Filer Credit	Total Income Tax Liability <sup>2</sup>
Under \$5,000	365,655	\$(620,462,728)	\$(635,626,770)	\$743,772,100	\$420,511,617	\$4,887,582	\$10,827	\$1,845,048
\$5,000-\$10,000	414,649	3,129,724,929	2,913,006,247	975,718,400	2,039,565,976	13,834,567	3,644	268,323
\$10,000-\$15,000	433,910	5,427,027,425	5,083,664,555	1,185,945,500	3,985,016,148	36,677,874	15,683	14,293,506
\$15,000-\$20,000	403,748	7,044,317,290	6,615,718,927	1,178,149,300	5,514,815,288	71,614,506	186,778	47,362,467
\$20,000-\$25,000	366,842	8,236,455,691	7,675,249,729	1,093,302,300	6,656,851,434	110,088,904	640,825	82,772,358
\$25,000-\$30,000	334,776	9,195,665,371	8,570,788,095	1,015,246,800	7,609,916,642	149,892,100	1,460,340	121,338,818
\$30,000-\$35,000	305,056	9,900,583,726	9,235,287,886	938,053,200	8,346,963,187	185,055,760	2,314,187	156,427,069
\$35,000-\$40,000	272,848	10,220,692,376	9,541,166,192	854,887,500	8,722,856,527	209,256,595	3,501,607	180,525,438
\$40,000-\$45,000	246,180	10,450,281,278	9,728,379,856	784,618,000	8,985,502,680	227,908,157	4,967,381	199,250,822
\$45,000-\$50,000	219,007	10,391,100,658	9,662,151,632	721,185,900	8,971,024,395	239,576,960	6,683,225	210,149,957
\$50,000-\$55,000	194,317	10,193,898,162	9,460,490,635	672,305,800	8,809,615,596	246,445,589	8,356,064	215,994,279
\$55,000-\$60,000	172,444	9,905,505,137	9,174,283,688	617,924,500	8,575,639,257	249,246,192	8,189,034	219,698,398
\$60,000-\$65,000	153,756	9,604,070,684	8,889,791,455	571,494,100	8,337,017,596	250,234,607	8,851,592	220,710,476
\$65,000-\$70,000	140,997	9,511,939,452	8,831,407,707	546,048,500	8,299,846,771	256,118,844	10,327,830	225,499,513
\$70,000-\$75,000	127,739	9,256,094,669	8,608,820,207	510,804,100	8,108,853,397	256,116,169	11,488,876	225,104,529
\$75,000-\$80,000	116,404	9,017,087,116	8,400,624,608	478,539,800	7,931,568,754	255,605,135	12,024,890	224,649,777
\$80,000-\$85,000	105,298	8,682,748,076	8,107,925,693	444,369,800	7,670,643,513	251,504,989	8,953,142	224,286,559
\$85,000-\$90,000	95,477	8,350,990,424	7,819,656,418	414,092,800	7,412,216,594	247,116,748	7,965,329	221,357,625
\$90,000-\$95,000	86,337	7,982,352,442	7,497,414,824	382,131,100	7,121,317,926	242,060,571	8,001,584	216,751,627
\$95,000-\$100,000	75,868	7,393,315,686	6,973,014,164	343,318,400	6,634,503,257	229,907,849	7,630,568	206,091,996
\$100,000-\$125,000	262,459	29,155,055,050	27,708,280,384	1,236,960,800	26,485,817,527	965,100,392	32,469,234	864,481,735
\$125,000-\$150,000	131,831	17,956,992,511	17,170,166,140	641,228,100	16,535,197,886	655,132,731	22,252,173	580,421,794
\$150,000-\$175,000	76,744	12,390,722,435	11,914,542,314	377,775,700	11,539,831,938	485,118,052	16,432,010	423,683,959
\$175,000-\$200,000	47,688	8,899,684,166	8,589,372,948	233,916,600	8,357,438,624	366,046,154	12,110,314	316,331,233
\$200,000-\$250,000	54,326	12,071,235,779	11,722,115,376	266,915,300	11,459,240,210	524,946,293	16,635,036	447,071,782
\$250,000-\$300,000	28,256	7,702,839,121	7,526,170,481	139,082,100	7,387,857,591	356,778,577	10,347,848	296,332,148
\$300,000-\$350,000	17,401	5,622,027,702	5,533,283,353	87,024,700	5,446,624,840	272,755,138	6,481,724	222,792,396
\$350,000-\$400,000	11,699	4,371,257,307	4,308,132,322	58,548,000	4,250,329,585	218,273,080	4,203,902	175,366,887
\$400,000-\$450,000	8,528	3,613,717,875	3,582,387,469	43,443,500	3,539,108,029	185,200,850	2,935,647	145,917,138
\$450,000-\$500,000	6,527	3,096,591,806	3,073,122,536	32,998,700	3,040,301,924	161,402,080	2,205,529	124,530,973
\$500,000-\$750,000	18,288	11,046,065,861	11,001,227,320	92,670,400	10,912,442,268	594,009,111	6,281,062	444,422,045
\$750,000-\$1,000,000	7,804	6,720,905,515	6,732,434,498	39,638,900	6,692,822,576	374,125,167	2,539,288	261,603,870
\$1,000,000-\$1,500,000	6,845	8,306,715,610	8,327,528,521	33,809,600	8,293,792,949	471,739,216	2,137,016	294,035,902
\$1,500,000-\$2,000,000	3,159	5,440,040,036	5,466,359,253	15,252,400	5,451,106,853	313,891,094	930,150	167,448,308
\$2,000,000-\$3,000,000	3,115	7,586,350,475	7,615,948,089	14,803,600	7,601,155,795	441,412,289	833,300	208,711,759
\$3,000,000-\$4,000,000	1,591	5,505,745,165	5,515,430,977	7,673,800	5,507,790,082	321,764,503	408,200	134,410,511
\$4,000,000-\$5,000,000	955	4,256,722,167	4,277,024,451	4,709,000	4,272,501,278	250,401,350	225,550	92,147,814
\$5,000,000-\$10,000,000	1,981	13,720,857,470	13,721,397,700	9,441,800	13,711,955,900	806,734,005	456,300	235,844,937
Over \$10,000,000	1,853	72,452,042,746	72,304,430,457	9,066,100	72,295,391,668	4,278,182,337	373,750	389,365,766
<b>Totals</b>	<b>5,322,358</b>	<b>\$403,188,956,660</b>	<b>\$388,242,570,336</b>	<b>\$17,816,867,000</b>	<b>\$372,934,954,076</b>	<b>\$15,776,162,119</b>	<b>\$251,831,440</b>	<b>\$9,039,299,539</b>

Source: Ohio Department of Taxation

<sup>1</sup>As reported on returns due April 15, 2013.<sup>2</sup>This represents tax liability after all tax credits. Although the joint filer credit is presented in this table, it is not the largest income tax credit. The combined resident and nonresident, non-refundable business tax credits account for the largest amount of credit value, totalling \$6.1 billion.

**Table 4**

**Comparison of 2011 and 2012 Individual Income Tax Returns**

Income Level	Number of Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax Liability	
	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012
Under \$5,000	374,688	365,655	\$862,588,102	(\$620,462,728)	\$542,813,044	\$420,511,617	\$34,185	\$10,827	\$4,803,884	\$1,845,048
\$5,001-\$10,000	425,278	414,649	3,210,616,716	3,129,724,929	2,107,440,130	2,039,585,976	4,160	3,644	440,881	268,323
\$10,001-\$15,000	444,761	433,910	5,562,808,448	5,427,027,425	4,099,549,906	3,985,016,148	22,307	15,683	15,318,244	14,293,506
\$15,001-\$20,000	411,698	403,748	7,185,645,627	7,044,317,290	5,658,824,983	5,514,815,288	223,501	186,778	49,943,901	47,362,467
\$20,001-\$40,000	1,281,115	1,279,522	37,614,388,301	37,553,397,164	31,534,874,752	31,336,587,790	8,886,765	7,916,959	552,677,824	541,063,682
\$40,001-\$80,000	1,358,021	1,370,844	77,527,772,148	78,329,977,156	67,649,542,174	68,019,068,445	75,153,716	70,888,891	1,747,389,266	1,741,057,750
\$80,001-\$100,000	352,256	362,980	31,428,548,976	32,409,406,628	28,129,679,275	28,838,681,291	32,512,223	32,550,624	856,316,695	868,487,806
\$100,001-\$200,000	487,106	518,722	64,080,924,887	68,402,454,162	59,233,782,375	62,918,285,975	79,337,891	83,263,732	2,078,971,505	2,184,918,721
\$200,000 & above	149,972	172,328	125,262,864,230	171,513,114,635	125,061,544,801	169,862,421,548	49,209,523	56,994,302	2,933,274,735	3,640,002,235
<b>Totals</b>	<b>5,284,895</b>	<b>5,322,358</b>	<b>\$352,736,157,435</b>	<b>\$403,188,956,660</b>	<b>\$324,018,051,441</b>	<b>\$372,934,954,076</b>	<b>\$245,384,271</b>	<b>\$251,831,440</b>	<b>\$8,239,136,937</b>	<b>\$9,039,299,539</b>

Source: Ohio Department of Taxation

**Table 5**

**Comparison of 2011 and 2012 Individual Income Tax Returns with Tax Liability**

Income Level	Number of Returns with Tax Liability		Ohio Income Tax	
	2011	2012	2011	2012
Under \$5,000	686	391	\$4,803,884	\$1,845,048
\$5,001-\$10,000	540	461	440,881	268,323
\$10,001-\$15,000	158,866	154,007	15,318,244	14,293,506
\$15,001-\$20,000	308,195	300,203	49,943,901	47,362,467
\$20,001-\$40,000	1,182,925	1,176,184	\$552,677,824	\$541,063,682
\$40,001-\$80,000	1,323,184	1,333,761	1,747,389,266	1,741,057,750
\$80,001-\$100,000	345,397	355,568	856,316,695	868,487,806
\$100,001-\$200,000	476,894	507,284	2,078,971,505	2,184,918,721
\$200,000 & above	143,202	164,627	2,933,274,735	3,640,002,235
<b>Totals</b>	<b>3,939,889</b>	<b>3,992,486</b>	<b>\$8,239,136,937</b>	<b>\$9,039,299,539</b>

Source: Ohio Department of Taxation

<b>2012 All Ohio Individual Income Tax Returns</b>						
<b>Income Level</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Taxable Income</b>	<b>Joint Filer Credit</b>	<b>Ohio Income Tax</b>	<b>Effective Tax Rate<sup>1</sup></b>
Under \$5,000	365,655	(\$620,462,728)	\$420,511,617	\$10,827	\$1,845,048	(0.30%)
\$5,001-\$10,000	414,649	3,129,724,929	2,039,565,976	3,644	268,323	0.01%
\$10,001-\$15,000	433,910	5,427,027,425	3,985,016,148	15,683	14,293,506	0.26%
\$15,001-\$20,000	403,748	7,044,317,290	5,514,815,288	186,778	47,362,467	0.67%
\$20,001-\$40,000	1,279,522	37,553,397,164	31,336,587,790	7,916,959	541,063,682	1.44%
\$40,001-\$80,000	1,370,844	78,329,977,156	68,019,068,445	70,888,891	1,741,057,750	2.22%
\$80,001-\$100,000	362,980	32,409,406,628	28,838,681,291	32,550,624	868,487,806	2.68%
\$100,001-\$200,000	518,722	68,402,454,162	62,918,285,975	83,263,732	2,184,918,721	3.19%
\$200,000 & above	172,328	171,513,114,635	169,862,421,548	56,994,302	3,640,002,235	2.12%
<b>Totals</b>	<b>5,322,358</b>	<b>\$403,188,956,660</b>	<b>\$372,934,954,076</b>	<b>\$251,831,440</b>	<b>\$9,039,299,539</b>	<b>2.24%</b>

Source: Ohio Department of Taxation

<b>2012 Ohio Individual Income Tax Returns Claiming Married Filing Joint Status</b>					
<b>Income Level</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Taxable Income</b>	<b>Ohio Income Tax Liability</b>	<b>Effective Tax Rate<sup>1</sup></b>
Under \$5,000	19,795	(\$1,541,543,259)	\$44,273,981	\$1,470,786	(0.10%)
\$5,001-\$10,000	33,621	260,500,114	87,751,596	120,256	0.05%
\$10,001-\$15,000	54,815	695,003,012	369,716,478	273,409	0.04%
\$15,001-\$20,000	68,112	1,194,171,301	760,195,899	2,496,397	0.21%
\$20,001-\$40,000	297,843	8,969,632,241	6,474,561,107	81,208,520	0.91%
\$40,001-\$80,000	628,515	37,733,752,858	31,225,044,985	750,053,912	1.99%
\$80,001-\$100,000	269,010	24,084,306,250	21,124,287,064	625,491,756	2.60%
\$100,001-\$200,000	427,927	56,665,701,062	51,882,776,254	1,793,768,961	3.17%
\$200,000 & above	145,540	139,860,524,351	138,457,082,114	3,092,405,267	2.21%
<b>Totals</b>	<b>1,945,178</b>	<b>\$267,922,047,930</b>	<b>\$250,425,689,479</b>	<b>\$6,347,289,264</b>	<b>2.37%</b>

Source: Ohio Department of Taxation

<b>2012 Ohio Individual Income Tax Returns Claiming Single Filing Status</b>					
<b>Income Level</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Taxable Income</b>	<b>Ohio Income Tax Liability</b>	<b>Effective Tax Rate<sup>1</sup></b>
Under \$5,000	341,892	\$911,189,993	\$371,438,974	\$354,145	0.04%
\$5,001-\$10,000	374,642	2,820,268,784	1,920,969,270	133,161	0.00%
\$10,001-\$15,000	370,083	4,618,270,539	3,529,807,043	13,574,091	0.29%
\$15,001-\$20,000	320,185	5,575,827,009	4,528,313,286	42,291,739	0.76%
\$20,001-\$40,000	868,394	25,097,888,723	21,786,602,089	398,323,140	1.59%
\$40,001-\$80,000	581,774	31,731,964,518	28,625,861,380	764,591,984	2.41%
\$80,001-\$100,000	68,644	6,076,945,344	5,573,964,268	172,455,666	2.84%
\$100,001-\$200,000	67,159	8,737,257,958	8,146,515,040	282,439,416	3.23%
\$200,000 & above	22,018	23,114,827,070	22,920,529,164	453,926,398	1.96%
<b>Totals</b>	<b>3,014,791</b>	<b>\$108,684,439,937</b>	<b>\$97,404,000,513</b>	<b>\$2,128,089,738</b>	<b>1.96%</b>

Source: Ohio Department of Taxation

<sup>1</sup> Ohio income tax divided by FAGI. Resident and non-resident tax credits have been subtracted in calculating income tax, but FAGI includes all resident and non-resident income.

<b>2012 Ohio Individual Income Tax Returns Claiming Married Filing Separate Status</b>					
<b>Income Level</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Taxable Income</b>	<b>Ohio Income Tax Liability</b>	<b>Effective Tax Rate<sup>1</sup></b>
Under \$5,000	3,968	\$9,890,538	\$4,798,662	\$20,117	0.20%
\$5,001-\$10,000	6,386	48,956,031	30,845,110	14,906	0.03%
\$10,001-\$15,000	9,012	113,753,874	85,492,627	446,006	0.39%
\$15,001-\$20,000	15,451	274,318,980	226,306,103	2,574,332	0.94%
\$20,001-\$40,000	113,285	3,485,876,200	3,075,424,593	61,532,023	1.77%
\$40,001-\$80,000	160,555	8,864,259,780	8,168,162,080	226,411,855	2.55%
\$80,001-\$100,000	25,326	2,248,155,034	2,140,429,958	70,540,385	3.14%
\$100,001-\$200,000	23,636	2,999,495,142	2,888,994,681	108,710,344	3.62%
\$200,000 & above	4,770	8,537,763,214	8,484,810,270	93,670,570	1.10%
<b>Totals</b>	<b>362,389</b>	<b>\$26,582,468,793</b>	<b>\$25,105,264,085</b>	<b>\$563,920,537</b>	<b>2.12%</b>

Source: Ohio Department of Taxation

<sup>1</sup> Ohio income tax divided by FAGI. Resident and non-resident tax credits have been subtracted in calculating income tax, but FAGI includes all resident and non-resident income.

<b>2012 Ohio Individual Income Tax Returns by Ohio Taxable Income Level</b>				
<b>Income Level</b>	<b>Number of Returns</b>	<b>\$20 Exemption Credit</b>	<b>Joint Filer Credit</b>	<b>Ohio Income Tax</b>
Under \$5,000	365,655	\$8,750,260	\$10,827	\$1,845,048
\$5,001-\$10,000	414,649	11,479,040	3,644	268,323
\$10,001-\$15,000	433,910	13,952,300	15,683	14,293,506
\$15,001-\$20,000	403,748	13,860,580	186,778	47,362,467
\$20,001-\$40,000	1,279,522	45,899,880	7,916,959	541,063,682
\$40,001-\$80,000	1,370,844	57,681,420	70,888,891	1,741,057,750
\$80,001-\$100,000	362,980	18,634,260	32,550,624	868,487,806
\$100,001-\$200,000	518,722	29,292,720	83,263,732	2,184,918,721
\$200,000 & above	172,328	10,059,740	56,994,302	3,640,002,235
<b>Totals</b>	<b>5,322,358</b>	<b>\$209,610,200</b>	<b>\$251,831,440</b>	<b>\$9,039,299,539</b>

Source: Ohio Department of Taxation

<b>Table 11</b>					
<b>2012 Ohio Individual Income Tax Returns Claiming the Joint Filer Credit, by Income Level</b>					
<b>Income Level</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Taxable Income</b>	<b>Ohio Income Tax Liability</b>	<b>Effective Tax Rate</b>
Under \$5,000	44	(\$7,609,202)	\$14,794,486	\$550,729	(7.24%)
\$5,001-\$10,000	36	293,585	1,456,400	38,397	13.08%
\$10,001-\$15,000	1,040	14,753,629	12,470,305	79,220	0.54%
\$15,001-\$20,000	9,493	170,002,706	128,280,725	768,233	0.45%
\$20,001-\$40,000	122,899	3,879,854,044	3,062,810,003	39,403,520	1.02%
\$40,001-\$80,000	437,836	26,725,800,760	22,869,313,088	544,231,820	2.04%
\$80,001-\$100,000	217,481	19,490,174,935	17,446,818,799	517,241,667	2.65%
\$100,001-\$200,000	351,421	46,377,155,587	42,998,321,844	1,489,848,897	3.21%
\$200,000 & above	97,973	72,509,377,556	71,683,292,537	1,923,026,843	2.65%
<b>Totals</b>	<b>1,238,223</b>	<b>\$169,159,803,600</b>	<b>\$158,217,558,186</b>	<b>\$4,515,189,325</b>	<b>2.67%</b>

Source: Ohio Department of Taxation

<b>Table 12</b>						
<b>2012 Ohio Individual Income Tax Returns Claiming the Senior Citizen Credit, by Income Level</b>						
<b>Income Level</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Taxable Income</b>	<b>Senior Citizen Credit</b>	<b>Retirement Income Credit</b>	<b>Ohio Income Tax Liability</b>
Under \$5,000	31,750	(\$1,235,138,266)	\$36,222,857	\$1,587,480	\$1,158,084	\$510,776
\$5,001-\$10,000	53,360	411,579,707	215,006,742	2,667,945	5,018,832	50,280
\$10,001-\$15,000	79,475	999,797,651	657,373,485	3,973,738	10,900,838	262,552
\$15,001-\$20,000	71,776	1,248,402,337	874,519,872	3,588,725	10,688,550	1,213,367
\$20,001-\$40,000	201,129	5,865,044,334	4,011,609,610	10,056,312	31,207,300	31,863,326
\$40,001-\$80,000	226,794	13,038,419,659	8,991,643,558	11,339,584	35,340,288	177,458,503
\$80,001-\$100,000	60,947	5,434,415,928	3,950,875,612	3,047,350	9,463,645	103,312,356
\$100,001-\$200,000	81,189	10,782,872,388	8,659,533,219	4,059,361	11,907,911	280,874,272
\$200,000 & above	32,641	46,781,526,777	45,998,847,928	1,632,020	3,882,929	750,179,601
<b>Totals</b>	<b>839,061</b>	<b>\$83,326,920,515</b>	<b>\$73,395,632,882</b>	<b>\$41,952,515</b>	<b>\$119,568,377</b>	<b>\$1,345,725,033</b>

Source: Ohio Department of Taxation

<b>2012 Ohio Individual Income Tax Returns, by County</b>							
<b>County</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Income Tax Liability</b>	<b>County</b>	<b>Number of Returns</b>	<b>FAGI</b>	<b>Ohio Income Tax Liability</b>
Adams	10,698	\$445,139,746	\$10,668,506	Lorain	137,919	\$7,485,009,659	\$208,933,109
Allen	46,195	\$2,301,132,572	\$63,281,459	Lucas	185,255	\$9,863,879,347	\$284,072,607
Ashland	23,405	\$1,079,238,816	\$27,507,289	Madison	18,011	\$1,034,510,713	\$31,247,371
Ashtabula	42,126	\$1,797,868,776	\$42,958,800	Mahoning	104,536	\$5,332,456,719	\$149,372,172
Athens	21,140	\$976,597,584	\$25,134,167	Marion	26,401	\$1,200,084,634	\$30,785,648
Auglaize	21,820	\$1,146,484,949	\$31,925,763	Medina	84,909	\$5,506,540,039	\$169,200,316
Belmont	29,628	\$1,534,855,314	\$42,676,029	Meigs	8,461	\$348,580,670	\$7,741,128
Brown	17,911	\$760,357,918	\$17,475,862	Mercer	20,021	\$1,041,558,062	\$30,098,299
Butler	161,715	\$9,455,845,305	\$274,517,206	Miami	48,088	\$2,573,388,728	\$71,504,566
Carroll	12,320	\$622,192,847	\$17,075,359	Monroe	6,438	\$417,125,508	\$14,113,485
Champaign	16,948	\$790,236,332	\$19,867,376	Montgomery	233,906	\$12,569,176,974	\$353,828,301
Clark	59,751	\$2,738,684,086	\$67,648,070	Morgan	5,422	\$212,121,129	\$4,629,332
Clermont	89,336	\$5,365,508,955	\$157,681,778	Morrow	14,381	\$650,771,085	\$15,954,490
Clinton	18,670	\$989,121,950	\$24,167,017	Muskingum	36,748	\$1,703,902,756	\$45,141,405
Columbiana	45,658	\$2,024,890,014	\$57,420,251	Noble	5,245	\$321,129,961	\$10,287,001
Coshocton	15,354	\$634,571,234	\$14,686,376	Ottawa	20,476	\$1,083,725,627	\$28,823,198
Crawford	19,851	\$810,577,546	\$18,954,748	Paulding	8,634	\$400,978,598	\$10,134,228
Cuyahoga	570,450	\$34,942,004,805	\$1,096,618,107	Perry	14,064	\$586,794,471	\$13,653,031
Darke	24,152	\$1,109,341,984	\$28,837,202	Pickaway	22,657	\$1,179,144,340	\$31,958,417
Defiance	18,092	\$858,625,803	\$21,825,060	Pike	10,994	\$471,733,580	\$11,219,054
Delaware	81,645	\$8,093,301,845	\$293,507,769	Portage	71,656	\$3,907,443,215	\$110,560,468
Erie	36,855	\$1,883,457,781	\$52,246,368	Preble	17,955	\$811,459,501	\$19,579,243
Fairfield	64,193	\$3,729,557,635	\$106,452,465	Putnam	16,799	\$930,668,169	\$26,868,654
Fayette	12,473	\$532,619,349	\$13,252,885	Richland	53,529	\$2,396,238,258	\$60,621,676
Franklin	551,934	\$33,732,101,065	\$1,039,529,982	Ross	31,183	\$1,405,893,073	\$35,048,246
Fulton	19,968	\$983,147,759	\$25,758,222	Sandusky	28,965	\$1,301,938,119	\$32,665,205
Gallia	11,534	\$549,429,477	\$14,580,392	Scioto	26,623	\$1,201,674,114	\$29,300,439
Geauga	44,452	\$3,828,633,637	\$137,359,129	Seneca	25,377	\$1,090,403,131	\$26,406,807
Greene	70,094	\$4,489,952,533	\$127,836,123	Shelby	23,056	\$1,171,252,464	\$32,872,182
Guernsey	16,805	\$874,780,726	\$25,683,081	Stark	172,019	\$8,966,288,594	\$252,659,945
Hamilton	364,948	\$25,521,286,234	\$853,019,691	Summit	249,317	\$14,966,873,860	\$460,449,758
Hancock	34,785	\$1,985,677,110	\$58,578,115	Trumbull	95,119	\$4,527,746,730	\$118,261,290
Hardin	12,756	\$563,039,270	\$13,707,223	Tuscarawas	42,896	\$2,019,979,549	\$52,806,893
Harrison	6,302	\$315,167,661	\$8,647,939	Union	22,694	\$1,476,104,226	\$45,329,170
Henry	13,313	\$661,341,164	\$17,241,229	Van Wert	13,459	\$626,707,355	\$15,936,220
Highland	16,960	\$680,005,306	\$15,671,434	Vinton	4,409	\$172,484,095	\$3,792,298
Hocking	11,705	\$496,570,900	\$11,819,645	Warren	97,158	\$7,539,701,929	\$248,513,421
Holmes	15,331	\$715,451,474	\$19,875,118	Washington	26,853	\$1,358,589,837	\$35,633,462
Huron	27,847	\$1,228,848,974	\$30,283,919	Wayne	51,597	\$2,545,059,526	\$68,385,650
Jackson	12,712	\$566,281,662	\$14,171,491	Williams	17,693	\$778,634,638	\$19,416,012
Jefferson	28,948	\$1,409,317,373	\$36,923,118	Wood	57,973	\$3,398,141,042	\$99,527,959
Knox	25,611	\$1,305,477,116	\$36,339,495	Wyandot	10,820	\$508,038,820	\$13,574,333
Lake	115,529	\$6,604,227,029	\$191,284,173	County total	5,152,341	\$294,421,051,730	\$8,702,479,994
Lawrence	24,218	\$1,083,143,628	\$25,609,844				
Licking	74,940	\$4,058,935,271	\$112,512,802	Other*	170,017	\$108,767,904,930	\$336,819,545
Logan	21,547	\$1,062,090,371	\$28,755,425	<b>State total</b>	<b>5,322,358</b>	<b>\$403,188,956,660</b>	<b>\$9,039,299,539</b>

Source: Ohio Department of Taxation

\*Includes non-resident returns.

<b>Rank of Counties by Average Income as Reported on 2012 Ohio Individual Income Tax Returns</b>								
<b>County</b>	<b>FAGI</b>	<b>Percentage of State Average</b>	<b>Rank</b>		<b>County</b>	<b>FAGI</b>	<b>Percentage of State Average</b>	<b>Rank</b>
Adams	\$41,610	72.8%	82		Logan	\$49,292	86.3%	45
Allen	\$49,813	87.2%	42		Lorain	\$54,271	95.0%	22
Ashland	\$46,111	80.7%	59		Lucas	\$53,245	93.2%	26
Ashtabula	\$42,678	74.7%	78		Madison	\$57,438	100.5%	17
Athens	\$46,197	80.8%	58		Mahoning	\$51,011	89.3%	36
Auglaize	\$52,543	91.9%	29		Marion	\$45,456	79.5%	62
Belmont	\$51,804	90.7%	34		Medina	\$64,852	113.5%	6
Brown	\$42,452	74.3%	79		Meigs	\$41,199	72.1%	84
Butler	\$58,472	102.3%	15		Mercer	\$52,023	91.0%	33
Carroll	\$50,503	88.4%	40		Miami	\$53,514	93.6%	25
Champaign	\$46,627	81.6%	54		Monroe	\$64,791	113.4%	7
Clark	\$45,835	80.2%	61		Montgomery	\$53,736	94.0%	24
Clermont	\$60,060	105.1%	12		Morgan	\$39,122	68.5%	87
Clinton	\$52,979	92.7%	27		Morrow	\$45,252	79.2%	63
Columbiana	\$44,349	77.6%	71		Muskingum	\$46,367	81.1%	57
Coshocton	\$41,329	72.3%	83		Noble	\$61,226	107.1%	10
Crawford	\$40,833	71.5%	85		Ottawa	\$52,927	92.6%	28
Cuyahoga	\$61,253	107.2%	9		Paulding	\$46,442	81.3%	56
Darke	\$45,932	80.4%	60		Perry	\$41,723	73.0%	81
Defiance	\$47,459	83.1%	50		Pickaway	\$52,043	91.1%	32
Delaware	\$99,128	173.5%	1		Pike	\$42,908	75.1%	76
Erie	\$51,105	89.4%	35		Portage	\$54,531	95.4%	21
Fairfield	\$58,099	101.7%	16		Preble	\$45,194	79.1%	64
Fayette	\$42,702	74.7%	77		Putnam	\$55,400	96.9%	20
Franklin	\$61,116	107.0%	11		Richland	\$44,765	78.3%	68
Fulton	\$49,236	86.2%	46		Ross	\$45,085	78.9%	66
Gallia	\$47,636	83.4%	48		Sandusky	\$44,949	78.7%	67
Geauga	\$86,130	150.7%	2		Scioto	\$45,137	79.0%	65
Greene	\$64,056	112.1%	8		Seneca	\$42,968	75.2%	75
Guernsey	\$52,055	91.1%	31		Shelby	\$50,800	88.9%	38
Hamilton	\$69,931	122.4%	4		Stark	\$52,124	91.2%	30
Hancock	\$57,084	99.9%	19		Summit	\$60,032	105.1%	13
Hardin	\$44,139	77.2%	72		Trumbull	\$47,601	83.3%	49
Harrison	\$50,011	87.5%	41		Tuscarawas	\$47,090	82.4%	51
Henry	\$49,676	86.9%	43		Union	\$65,044	113.8%	5
Highland	\$40,095	70.2%	86		Van Wert	\$46,564	81.5%	55
Hocking	\$42,424	74.2%	80		Vinton	\$39,121	68.5%	88
Holmes	\$46,667	81.7%	53		Warren	\$77,602	135.8%	3
Huron	\$44,129	77.2%	73		Washington	\$50,594	88.5%	39
Jackson	\$44,547	78.0%	70		Wayne	\$49,326	86.3%	44
Jefferson	\$48,684	85.2%	47		Williams	\$44,008	77.0%	74
Knox	\$50,973	89.2%	37		Wood	\$58,616	102.6%	14
Lake	\$57,165	100.0%	18		Wyandot	\$46,954	82.2%	52
Lawrence	\$44,725	78.3%	69					
Licking	\$54,162	94.8%	23		<b>State total</b>	<b>\$57,143</b>	<b>100.0%</b>	

Source: Ohio Department of Taxation