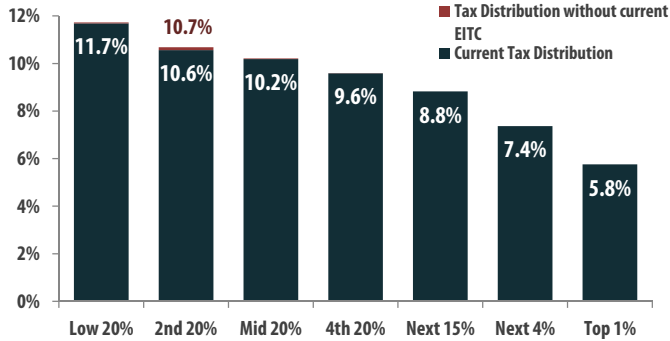


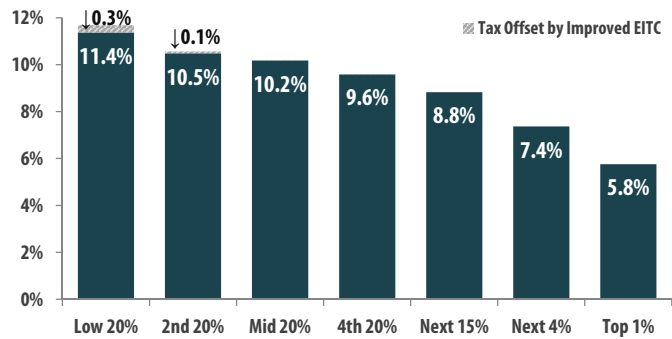
**Current policy:** Non-refundable state EITC worth 5% of the federal EITC, but limited to 50% of tax liability for Ohio Taxable Income above \$20,000

Income Group	Low 20%	2nd 20%	Mid 20%	4th 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

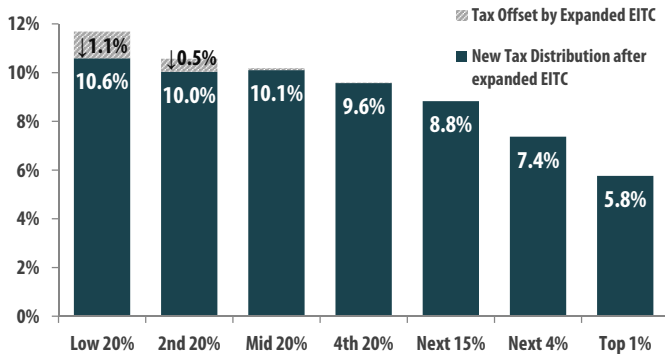
## Current Distribution Ohio's State & Local Taxes\* (w/EITC impact)



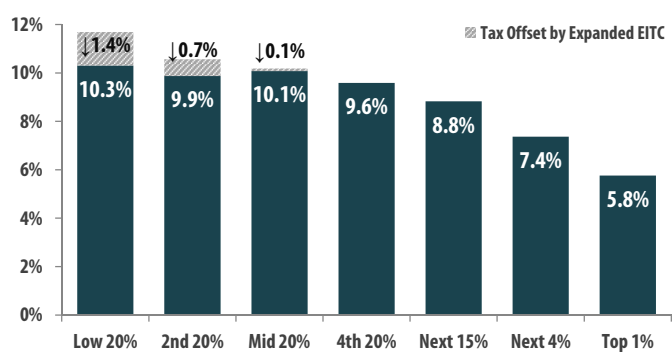
## 1) First Fix: Convert to Fully Refundable 5% Credit w/ no limits



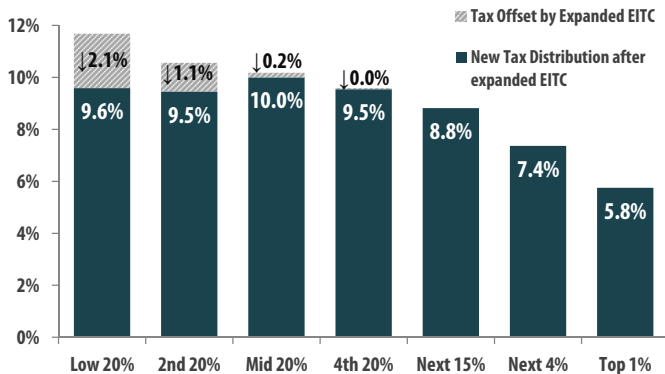
## 2) Make Credit Refundable, Increase to 16%, no limits



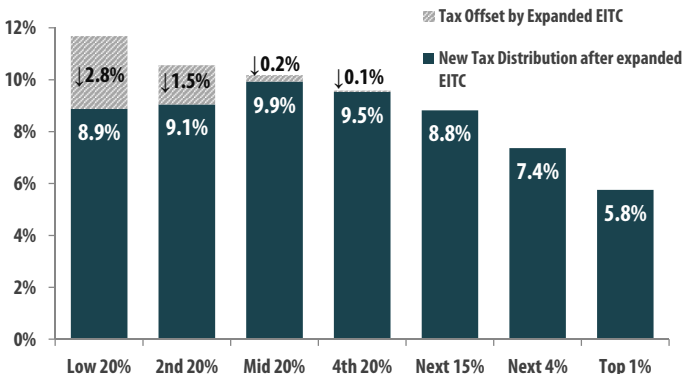
## 3) Make Credit Refundable, Increase to 20%, no limits



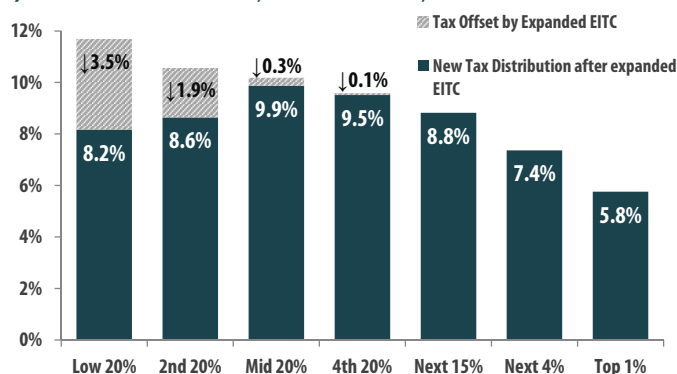
## 4) Make Credit Refundable, Increase to 30%, no limits



## 5) Make Credit Refundable, Increase to 40%, no limits



## 6) Make Credit Refundable, Increase to 50%, no limits



\*The baseline distribution of taxes used in this report has been modified from the published *Who Pays?* results to reflect changes made in the 2013 legislative session including: an 8.5 percent income tax rate reduction, a new business income deduction, a 5 percent non-refundable and limited EITC, the addition of a means test for the personal exemption credit, and an increase in the sales tax rate. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.