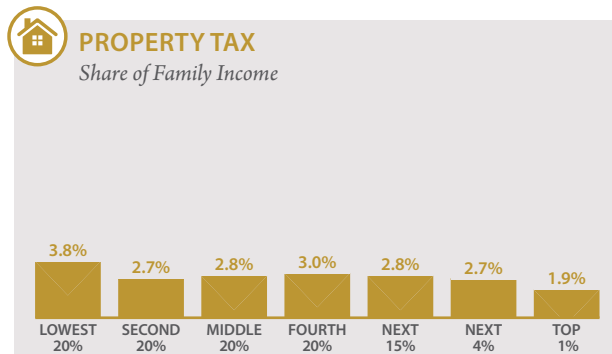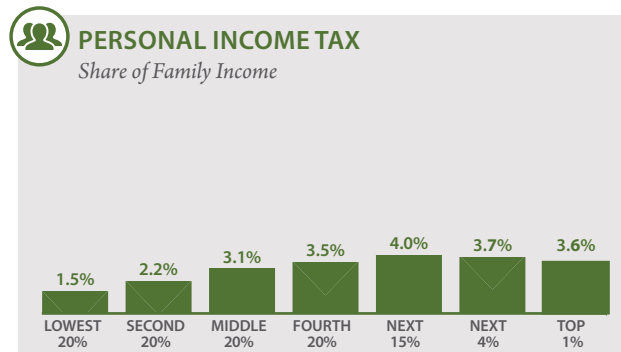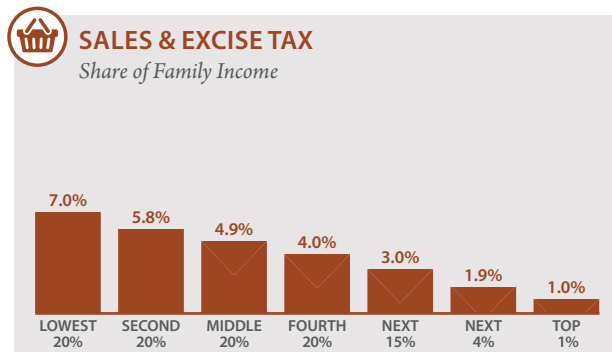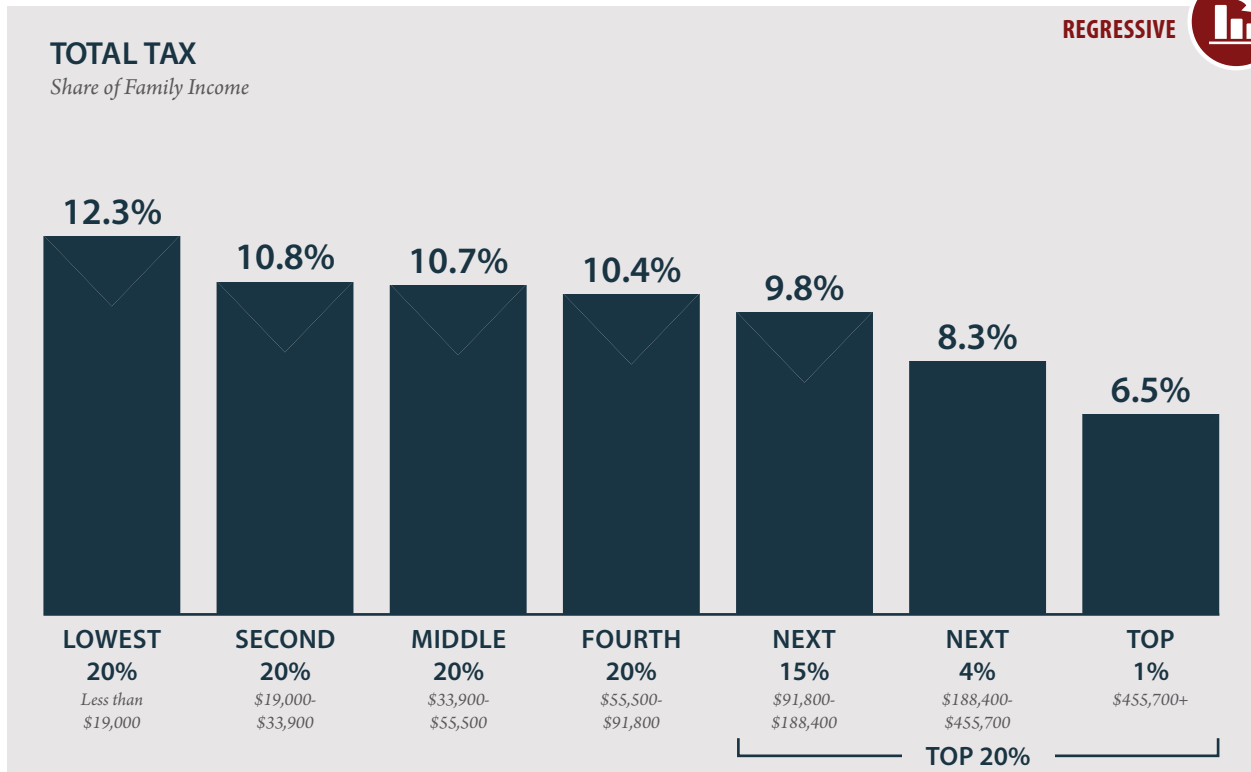# OHIO

STATE AND LOCAL TAX SHARES OF FAMILY INCOME for non-elderly taxpayers

TOTAL TAX
Share of Family Income

REGRESSIVE

LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
12.3%	10.8%	10.7%	10.4%	9.8%	8.3%	6.5%
Less than $19,000	*$19,000-$33,900*	*$33,900-$55,500*	*$55,500-$91,800*	*$91,800-$188,400*	*$188,400-$455,700*	*$455,700+*

TOP 20%

SALES & EXCISE TAX
Share of Family Income

LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
7.0%	5.8%	4.9%	4.0%	3.0%	1.9%	1.0%

PERSONAL INCOME TAX
Share of Family Income

LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
1.5%	2.2%	3.1%	3.5%	4.0%	3.7%	3.6%

PROPERTY TAX
Share of Family Income

LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
3.8%	2.7%	2.8%	3.0%	2.8%	2.7%	1.9%

NOTE:

Figures show permanent law in Ohio enacted through September 10, 2018 at 2015 income levels. Top figure represents total state and local taxes as a share of income. The 6th edition of Who Pays does not include the impact of the federal deduction for state and local taxes (SALT) because policy changes in the 2017 federal Tax Cuts and Jobs Act temporarily limited the extent to which the SALT deduction functions as a generalized offset of state and local taxes.

TOTAL TAX
Share of Family Income

INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	TOP 20% NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than $19,000	$19,000 to $33,900	$33,900 to $55,500	$55,500 to $91,800	$91,800 to $188,400	$188,400 to $455,700	over $455,700
AVERAGE INCOME IN GROUP	$11,200	$26,500	$44,100	$71,700	$123,100	$267,000	$1,052,700
SALES & EXCISE TAXES	**7.0%**	**5.8%**	**4.9%**	**4.0%**	**3.0%**	**1.9%**	**1.0%**
General Sales—Individuals	3.0%	2.8%	2.5%	2.2%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.1%	1.4%	1.0%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.9%	1.6%	1.3%	1.0%	0.7%	0.4%	0.3%
PROPERTY TAXES	**3.8%**	**2.7%**	**2.8%**	**3.0%**	**2.8%**	**2.7%**	**1.9%**
Home, Rent, Car—Individuals	3.8%	2.7%	2.7%	2.8%	2.7%	2.2%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.2%	0.2%	0.5%	1.2%
INCOME TAXES	**1.5%**	**2.2%**	**3.1%**	**3.5%**	**4.0%**	**3.8%**	**3.6%**
Personal Income Tax	1.5%	2.2%	3.1%	3.5%	4.0%	3.7%	3.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
TOTAL TAXES	**12.3%**	**10.8%**	**10.7%**	**10.4%**	**9.8%**	**8.3%**	**6.5%**

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, which measures the impact of each state's tax system on income inequality, **Ohio has the 13th most unfair state and local tax system** in the country. Incomes are more unequal in Ohio after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the methodology section for additional detail on the index.)

TAX FEATURES DRIVING THE DATA IN OHIO

PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides an Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries

REGRESSIVE TAX CODE FEATURES

- Imposes a gross receipts tax in lieu of a corporate profits tax
- EITC is limited and non-refundable
- Allows income tax exclusion and lower rate for pass-through business income
- Does not levy a tax on estates or inheritances