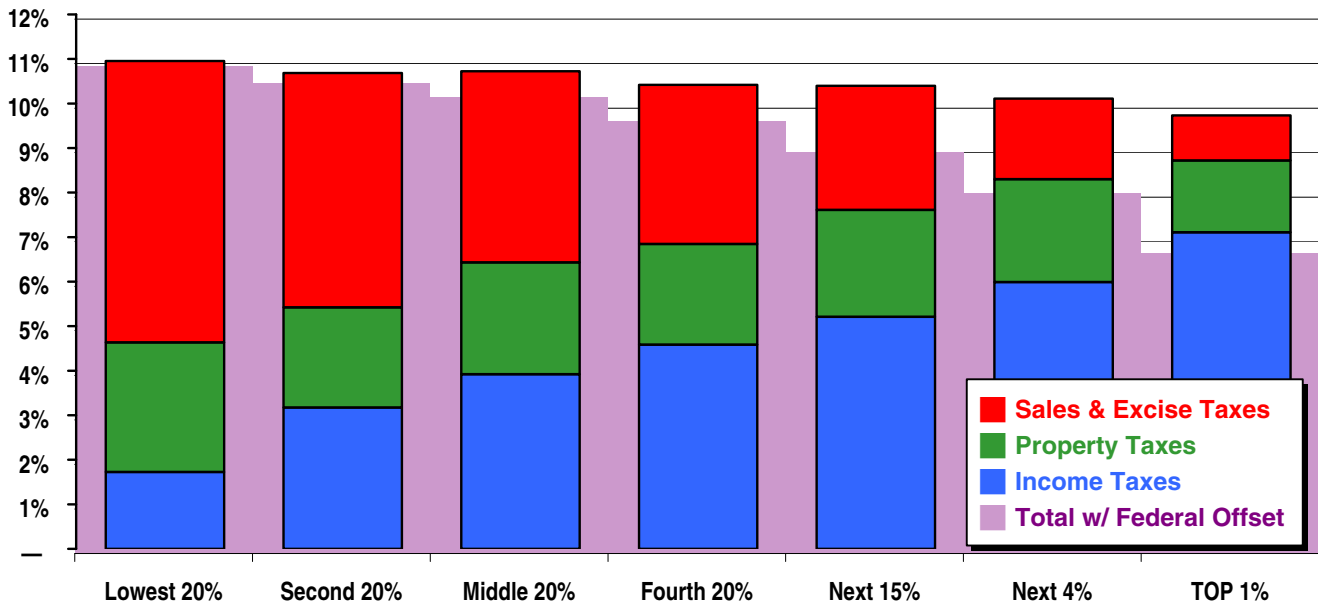


Ohio

State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$15,000	\$15,000 – \$27,000	\$27,000 – \$41,000	\$41,000 – \$65,000	\$65,000 – \$117,000	\$117,000 – \$261,000	\$261,000 or more
Average Income in Group	\$8,800	\$20,800	\$33,600	\$51,900	\$82,500	\$160,300	\$660,200
Sales & Excise Taxes	6.3%	5.3%	4.3%	3.6%	2.8%	1.8%	1.0%
General Sales—Individuals	2.9%	2.7%	2.3%	2.0%	1.6%	1.1%	0.6%
Other Sales & Excise—Ind.	1.8%	1.2%	0.9%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.0%	0.8%	0.6%	0.4%	0.3%
Property Taxes	2.9%	2.2%	2.5%	2.3%	2.4%	2.3%	1.6%
Property Taxes on Families	2.8%	2.2%	2.4%	2.1%	2.2%	1.9%	0.9%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	0.7%
Income Taxes	1.7%	3.2%	3.9%	4.6%	5.2%	6.0%	7.1%
Personal Income Tax	1.7%	3.2%	3.9%	4.5%	5.2%	5.9%	6.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
TOTAL TAXES	11.0%	10.7%	10.7%	10.4%	10.4%	10.1%	9.7%
Federal Deduction Offset	-0.0%	-0.1%	-0.5%	-0.7%	-1.4%	-2.0%	-3.0%
TOTAL AFTER OFFSET	10.9%	10.6%	10.3%	9.7%	9.0%	8.1%	6.7%

Note: Table shows 2002 tax law at 2000 income levels.

Ohio Details

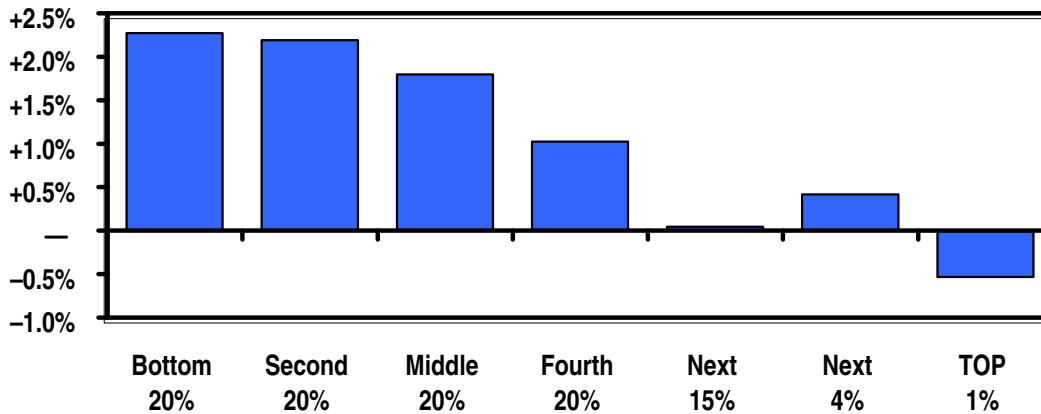
Progressive Features

- ✓ Graduated rates
- ✓ Dependent care credit
- ✓ Personal exemption indexed

Regressive Features

- ✗ Credits are not refundable

Changes in Tax as Share of Income, 1989 - 2002

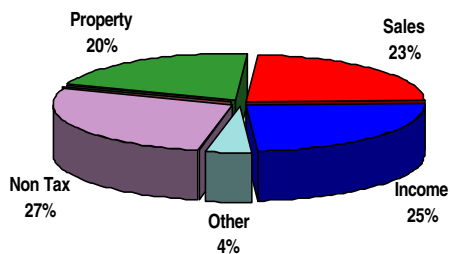


	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Sales & Excise	+1.4%	+1.0%	+0.9%	+0.7%	+0.5%	+0.3%	+0.2%
Property	+0.7%	+0.6%	+0.8%	+0.3%	-0.2%	+0.0%	-0.2%
Income	+0.2%	+0.7%	+0.5%	+0.4%	+0.3%	+0.7%	+0.7%
Federal Offset	-0.0%	-0.1%	-0.3%	-0.4%	-0.6%	-0.6%	-1.3%
Overall Change	+2.3%	+2.2%	+1.8%	+1.0%	+0.0%	+0.4%	-0.5%

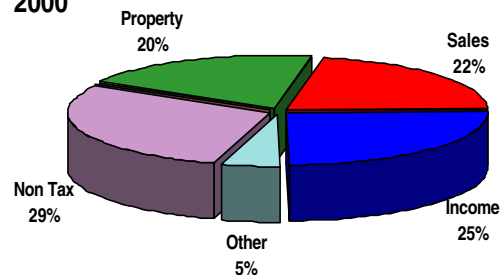
Ohio has a 7.5% top tax bracket, enacted in 1993, that is contingent on state finances. Although not effective for much of the 1990s, it was effective in 2002, making the income tax more progressive. Local sales taxes increased somewhat during the decade.

Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census