

PERSONAL INCOME TAX:



Table Y-1
No. 42 (2001)
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1999 Income Tax Returns by Income Class

A total of 5,366,294 Ohio personal income tax returns were filed for tax year 1999 (April 17, 2000 filing deadline). This represented an increase of 0.3 percent from the number of returns filed the previous year. Total federal adjusted gross income of approximately \$254.1 billion was reported on the returns, an increase of 4.3 percent over the amount reported for 1998. The average federal adjusted gross income per return was \$47,353, an increase of 4.3 percent from 1998. Taxpayers claimed personal exemptions (\$1,050 per person) valued at approximately \$11.0 billion, an average of \$2,059 per return, or slightly less than 2.0 exemptions per return. Ohio taxable income as reported on the returns was \$237.0 billion, an average of \$44,161 per return.

Ohio's graduated income tax rates are applied to the Ohio taxable income figure to obtain the tax liability before any credits are calculated. The 1999 tax rates were applied to segments of taxable income, with a 0.716 percent

rate applied to the first \$5,000 of every taxpayer's taxable income up to a top rate of 7.228 percent on that portion of a taxpayer's taxable income which exceeded \$200,000. Applying these graduated tax rates to Ohio taxable income for all taxpayers yielded a figure of about \$10.4 billion. Net tax liability after subtraction of the personal exemption credit, joint filer credit for two working spouses, senior citizen credit, and other credits was \$7.5 billion, an increase of 11.8 percent over the previous year's tax liability. The average income tax liability was \$1,395 per return which was 11.2 percent higher than in 1998.

All figures shown in table Y-1 were compiled from returns filed for tax year 1999 with the Ohio Department of Taxation.

1999 OHIO PERSONAL INCOME TAX RETURNS BY INCOME CLASS *

Income Class	Federal Adjusted Gross Income	Number of Returns	Total Federal Adjusted Gross Income	Ohio Adjusted Gross Income	Reported Value Of Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Joint Filer Credit	Tax Liability After All Credits
Total		5,366,294	\$254,110,707,560	\$247,969,920,804	\$11,049,874,928	\$236,982,368,931	\$10,357,558,716	\$258,833,682	\$7,485,861,868
0 - \$1,000		63,347	39,235,585	39,037,003	73,035,800	949,205	2,543	0	780
\$1,000 - 2,000		109,017	164,093,202	162,477,310	128,743,371	45,637,926	307,614	0	528
2,000 - 3,000		114,625	286,674,901	283,958,437	139,226,510	149,821,602	1,049,679	0	749
3,000 - 4,000		116,820	409,071,375	404,921,635	147,829,563	259,218,626	1,842,330	5	10,303
4,000 - 5,000		117,031	526,428,492	520,462,496	153,220,376	368,295,662	2,625,998	47	410,358
5,000 - 6,000		105,680	581,053,614	574,014,507	144,102,754	430,519,477	3,075,152	160	902,896
6,000 - 7,000		102,283	664,682,708	655,661,930	145,323,409	510,869,523	3,898,157	163	1,532,875
7,000 - 8,000		99,003	742,399,117	731,047,995	145,149,414	586,259,930	4,977,510	502	2,310,999
8,000 - 9,000		97,882	832,076,753	818,156,122	148,150,310	670,346,656	6,172,054	2,113	3,063,727
9,000 - 10,000		98,131	932,401,501	916,331,730	155,779,311	760,942,823	7,437,683	4,489	3,860,932
10,000 - 11,000		95,463	1,002,238,091	983,942,303	152,490,046	831,747,398	8,536,110	8,163	4,658,935
11,000 - 12,000		95,445	1,097,956,459	1,078,477,102	155,518,881	923,187,272	10,211,890	13,549	5,934,842
12,000 - 13,000		96,618	1,208,045,864	1,185,896,187	160,719,033	1,025,455,486	12,568,174	24,231	7,748,748
13,000 - 14,000		97,303	1,313,882,319	1,289,283,571	163,119,284	1,126,410,830	15,157,213	40,032	9,745,397
14,000 - 15,000		97,920	1,420,196,636	1,394,292,965	167,144,329	1,227,360,854	17,854,150	59,661	11,838,450
15,000 - 16,000		96,600	1,497,461,389	1,470,035,852	165,916,316	1,304,332,874	20,253,554	86,033	13,841,265
16,000 - 17,000		95,783	1,580,634,303	1,552,457,650	166,274,444	1,386,372,264	22,899,405	119,683	16,002,721
17,000 - 18,000		96,705	1,692,511,002	1,660,378,259	168,993,967	1,491,567,625	26,183,306	162,591	18,826,462
18,000 - 19,000		95,572	1,768,180,956	1,735,844,425	168,954,776	1,567,058,054	29,068,717	209,552	21,479,744
19,000 - 20,000		94,093	1,834,919,023	1,802,397,948	167,311,243	1,635,251,851	31,866,743	281,484	24,175,200
20,000 - 22,500		229,555	4,875,871,622	4,787,780,915	413,487,763	4,374,652,352	91,751,456	1,067,193	73,281,307
22,500 - 25,000		219,570	5,213,694,931	5,116,236,547	400,703,819	4,715,838,145	109,239,496	1,657,003	91,198,722
25,000 - 27,500		212,834	5,585,941,217	5,474,103,398	389,534,835	5,084,780,583	127,642,425	2,158,381	109,675,963
27,500 - 30,000		201,187	5,780,502,363	5,653,135,322	374,202,100	5,279,140,010	140,868,942	2,420,568	123,140,472
30,000 - 32,500		183,883	5,742,750,495	5,604,676,568	355,070,929	5,249,780,972	146,939,154	2,852,382	129,653,982
32,500 - 35,000		167,780	5,659,430,020	5,515,435,991	337,204,449	5,178,386,255	150,718,831	3,536,792	133,357,526
35,000 - 37,500		153,307	5,554,754,178	5,403,867,539	320,125,162	5,083,874,431	152,830,040	4,345,105	135,247,302
37,500 - 40,000		143,356	5,553,581,432	5,395,759,532	310,143,070	5,085,779,084	157,155,664	5,235,938	138,902,602
40,000 - 42,500		133,848	5,519,206,508	5,358,684,089	299,989,369	5,058,777,066	160,150,930	6,239,260	141,494,287
42,500 - 45,000		124,301	5,436,138,259	5,275,898,349	289,594,451	4,986,395,477	162,156,974	7,294,918	142,812,755
45,000 - 47,500		115,674	5,348,785,914	5,189,971,045	278,114,803	4,911,937,627	164,141,736	8,327,909	144,137,968
47,500 - 50,000		109,802	5,352,321,755	5,190,386,335	271,597,153	4,918,854,940	168,520,465	9,571,375	147,496,375
50,000 - 55,000		197,867	10,379,347,259	10,053,364,287	507,087,846	9,546,403,894	337,624,488	19,592,801	296,012,561
55,000 - 60,000		176,556	10,143,062,943	9,818,026,424	474,619,378	9,343,499,949	342,437,427	18,143,970	302,759,024
60,000 - 65,000		151,223	9,441,000,011	9,140,529,666	422,730,657	8,717,897,280	329,095,462	18,994,560	290,402,564
65,000 - 70,000		126,545	8,532,778,782	8,266,705,089	363,740,328	7,903,018,074	305,849,283	18,435,054	269,611,995
70,000 - 75,000		104,606	7,576,254,592	7,344,585,722	308,600,949	7,036,089,022	277,994,958	17,468,948	244,688,035
75,000 - 80,000		85,469	6,617,304,826	6,419,718,481	255,770,855	6,164,006,842	247,967,701	13,769,637	219,994,630
80,000 - 90,000		128,675	10,897,113,490	10,579,830,988	389,952,932	10,189,944,752	420,482,850	14,386,461	381,279,254
90,000 - 100,000		87,751	8,308,084,151	8,076,734,401	267,726,928	7,809,062,656	334,977,304	10,965,163	303,031,276
100,000 - 150,000		180,453	21,494,400,475	20,904,776,915	554,023,624	20,350,831,661	957,744,299	30,053,571	858,019,016
150,000 - 200,000		57,390	9,846,234,928	9,609,671,762	177,718,677	9,431,968,849	500,646,584	14,210,561	441,389,081
200,000 AND ABOVE		89,341	65,658,004,119	64,530,966,012	271,131,714	64,259,843,072	4,344,634,265	27,093,674	2,221,929,260

* As reported on returns due April 17, 2000.