

For Calendar Years 1972-2007

Calendar Year 2007 – to be used for taxable years ending on or after **Jan. 1, 2007**, but before **Jan. 1, 2008**.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,000		0.649%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 32.45 plus	1.299%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 97.40 plus	2.598%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 227.30 plus	3.247%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 389.65 plus	3.895%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,168.65 plus	4.546%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 2,987.05 plus	5.194%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,025.85 plus	6.031%	of excess over \$100,000
over – \$200,000	\$ 10,056.85 plus	6.555%	of excess over \$200,000

Personal exemption = \$1,450

Exemption credit = \$20

Calendar Year 2006 – to be used for taxable years ending on or after **Jan. 1, 2006**, but before **Jan. 1, 2007**.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,000		0.681%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 34.05 plus	1.361%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 102.10 plus	2.722%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 238.20 plus	3.403%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 408.35 plus	4.083%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,224.95 plus	4.764%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,130.55 plus	5.444%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,219.35 plus	6.32%	of excess over \$100,000
over – \$200,000	\$ 10,539.35 plus	6.87%	of excess over \$200,000

Personal exemption = \$1,400

Exemption credit = \$20

Calendar Year 2005 – to be used for taxable years ending on or after **Jan. 1, 2005**, but before **Jan. 1, 2006**.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,000		.712%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 35.60 plus	1.424%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 106.80 plus	2.847%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 249.15 plus	3.559%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 427.10 plus	4.27%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,281.10 plus	4.983%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,274.30 plus	5.693%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,412.90 plus	6.61%	of excess over \$100,000
over – \$200,000	\$ 11,022.90 plus	7.185%	of excess over \$200,000

Personal exemption = \$1,350

Exemption credit = \$20

Rates in Effect for Tax Years 2001-2004 – Check for personal exemption and exemption credit amounts at right.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,000		.743%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15 plus	1.486%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45 plus	2.972%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.05 plus	3.715%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80 plus	4.457%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20 plus	5.201%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60 plus	5.943%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,606.20 plus	6.900%	of excess over \$100,000
over – \$200,000	\$11,506.20 plus	7.500%	of excess over \$200,000

Calendar Year 2001 – to be used for taxable years ending on or after **Jan. 1, 2001**, but before **Jan. 1, 2002**.

Personal exemption = \$1,150

Exemption credit = \$20

Calendar Year 2002 – to be used for taxable years ending on or after **Jan. 1, 2002**, but before **Jan. 1, 2003**.

Personal exemption = \$1,200

Exemption credit = \$20

Calendar Year 2003 – to be used for taxable years ending on or after **Jan. 1, 2003**, but before **Jan. 1, 2004**.

Personal exemption = \$1,250

Exemption credit = \$20

Calendar Year 2004 – to be used for taxable years ending on or after **Jan. 1, 2004**, but before **Jan. 1, 2005**.

Personal exemption = \$1,300

Exemption credit = \$20

Calendar Year 2000 – to be used for taxable years ending on or after **Jan. 1, 2000**, but before **Jan. 1, 2001**.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,000		.691%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 34.55 plus	1.383%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 103.70 plus	2.766%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 242.00 plus	3.458%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 414.90 plus	4.148%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,244.50 plus	4.841%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,180.90 plus	5.531%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,287.10 plus	6.422%	of excess over \$100,000
over – \$200,000	\$10,709.10 plus	6.980%	of excess over \$200,000

Personal exemption = \$1,100

Exemption credit = \$20

Calendar Year 1999 – to be used for taxable years ending on or after **Jan. 1, 1999**, but before **Jan. 1, 2000**.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,000		.716%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 35.80 plus	1.432%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 107.40 plus	2.864%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 250.60 plus	3.580%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 429.60 plus	4.295%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,288.60 plus	5.012%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,293.40 plus	5.727%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,438.80 plus	6.650%	of excess over \$100,000
over – \$200,000	\$11,088.80 plus	7.228%	of excess over \$200,000

Personal exemption = \$1,050

Exemption credit = \$20

Calendar Year 1998 – to be used for taxable years ending on or after **Jan. 1, 1998**, but before **Jan. 1, 1999**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.673%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 33.65	plus 1.347%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 101.00	plus 2.694%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 235.70	plus 3.368%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 404.10	plus 4.040%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,212.10	plus 4.715%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,098.10	plus 5.388%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,175.70	plus 6.255%	of excess over \$100,000
over – \$200,000	\$10,430.70	plus 6.799%	of excess over \$200,000

Personal exemption = \$950 (each) for taxpayer and spouse
\$1,050 for each dependent

Exemption credit = \$20 (each) for taxpayer, spouse and dependent

Calendar Year 1997 – to be used for taxable years ending on or after **January 1, 1997**, but before **Jan. 1, 1998**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.713%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 35.65	plus 1.426%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 106.95	plus 2.853%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 249.60	plus 3.566%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 427.90	plus 4.279%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,283.70	plus 4.993%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,280.90	plus 5.706%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,422.10	plus 6.624%	of excess over \$100,000
over – \$200,000	\$11,046.10	plus 7.201%	of excess over \$200,000

Personal exemption = \$850 (each) for taxpayer and spouse
\$1,050 for each dependent

Exemption credit = \$20 (each) for taxpayer, spouse and dependent

Calendar Year 1996 – to be used for taxable years ending on or after **Jan. 1, 1996**, but before **Jan. 1, 1997**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.693%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 34.65	plus 1.387%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 104.00	plus 2.775%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 242.75	plus 3.469%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 416.20	plus 4.162%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,248.60	plus 4.857%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,191.40	plus 5.550%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,301.40	plus 6.444%	of excess over \$100,000
over – \$200,000	\$10,745.40	plus 7.004%	of excess over \$200,000

Personal exemption = \$750 (each) for taxpayer and spouse
\$850 for each dependent

Exemption credit = \$20 (each) for taxpayer, spouse and dependent

Calendar Years 1993-1995 – to be used for taxable years ending on or after **Jan. 1, 1993**, but before **Jan. 1, 1996**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.743%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15	plus 1.486%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45	plus 2.972%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.05	plus 3.715%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80	plus 4.457%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20	plus 5.201%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60	plus 5.943%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,606.20	plus 6.900%	of excess over \$100,000
over – \$200,000	\$11,506.20	plus 7.500%	of excess over \$200,000

Personal exemption = \$650

Exemption credit = \$20

Calendar Year 1988-1992 – to be used for taxable years ending on or after **Jan. 1, 1988**, but before **Jan. 1, 1993**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.743%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15	plus 1.486%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45	plus 2.972%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.05	plus 3.715%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80	plus 4.457%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20	plus 5.201%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60	plus 5.943%	of excess over \$ 80,000
over – \$100,000	\$ 4,606.20	plus 6.900%	of excess over \$100,000

Personal exemption = \$650

Exemption credit = \$20

(For 1988, only, may take either \$20 exemption credit OR additional \$350 personal exemption.)

Calendar Year 1987 – to be used for taxable years ending on or after **Jan. 1, 1987**, but before **Jan. 1, 1988**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.751%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.55	plus 1.502%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 112.65	plus 3.004%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 262.85	plus 3.755%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 450.60	plus 4.506%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,351.80	plus 5.257%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,454.60	plus 6.008%	of excess over \$ 80,000
over – \$100,000	\$ 4,656.20	plus 6.900%	of excess over \$100,000

Personal exemption = \$650

Exemption credit = \$20

(For 1987, may take either \$20 exemption credit OR additional \$350 personal exemption.)

Calendar Year 1986 – to be used for taxable years ending on or after **Jan. 1, 1986**, but before **Jan. 1, 1987**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.855%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 42.75	plus 1.710%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 128.25	plus 3.420%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 299.25	plus 4.275%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 513.00	plus 5.130%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,539.00	plus 5.9851%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,933.00	plus 6.840%	of excess over \$ 80,000
over – \$100,000	\$ 5,301.00	plus 8.550%	of excess over \$100,000

Personal exemption = \$650

Exemption credit = \$20

(For 1986, may take either \$20 exemption credit OR additional \$350 personal exemption.)

Calendar Year 1985 – to be used for taxable years ending on or after **Jan. 1, 1985**, but before **Jan. 1, 1986**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.903%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 45.15	plus 1.805%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 135.40	plus 3.610%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 315.90	plus 4.513%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 541.55	plus 5.415%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,624.55	plus 6.318%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 4,151.75	plus 7.220%	of excess over \$ 80,000
over – \$100,000	\$ 5,595.75	plus 9.025%	of excess over \$100,000

Personal exemption = \$650

Exemption credit = \$20

(For 1985, may take either \$20 exemption credit OR additional \$350 personal exemption.)

Calendar Year 1984 – to be used for taxable years ending on or after **Jan. 1, 1984**, but before **Jan. 1, 1985**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.95%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 47.50	plus 1.90%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 142.50	plus 3.80%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 332.50	plus 4.75%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 570.00	plus 5.70%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,710.00	plus 6.65%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 4,370.00	plus 7.60%	of excess over \$ 80,000
over – \$100,000	\$ 5,890.00	plus 9.50%	of excess over \$100,000

Personal exemption = \$650
 Exemption credit = \$20
 (For 1984, may take either \$20 exemption credit OR additional \$350 personal exemption.)

Calendar Year 1983 – to be used for taxable years ending on or after **Jan. 1, 1983**, but before **Jan. 1, 1984**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.9165%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 45.83	plus 1.8330%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 137.48	plus 3.6660%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 320.78	plus 4.5825%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 549.90	plus 5.4990%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,649.70	plus 6.4155%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 4,215.90	plus 7.3320%	of excess over \$ 80,000
over – \$100,000	\$ 5,682.30	plus 9.1650%	of excess over \$100,000

Personal exemption = \$650
 Exemption credit = \$20
 (For 1983, may take either \$20 exemption credit OR additional \$350 personal exemption.)

Calendar Year 1982 – to be used for taxable years ending on or after **Jan. 1, 1982**, but before **Jan. 1, 1983**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.625%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 31.25	plus 1.250%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 93.75	plus 2.500%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 218.75	plus 3.125%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 375.00	plus 3.750%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,125.00	plus 4.375%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 2,875.00	plus 5.000%	of excess over \$ 80,000
over – \$100,000	\$ 3,875.00	plus 6.250%	of excess over \$100,000

Personal exemption = \$650

Calendar Years 1972-81 – to be used for all taxable years ending before **Jan. 1, 1982**.

Taxable Income	Ohio Tax Rates		
0 – \$ 5,000		.5%	of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 25.00	plus 1.0%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 75.00	plus 2.0%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 175.00	plus 2.5%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 300.00	plus 3.0%	of excess over \$ 20,000
over – \$ 40,000	\$ 900.00	plus 3.5%	of excess over \$ 40,000

Personal exemption = \$650