



## Ohio Income Tax Rate Tables for Calendar Years 1972-2009

**Calendar Year 2008 and 2009** – to be used for taxable years ending on or after **Jan. 1, 2008**, but before **Jan. 1, 2010**.

Taxable Income		Ohio Tax Rates		
0 – \$ 5,000		0.618% of Ohio taxable income		
\$ 5,000 – \$ 10,000	\$ 30.90	plus	1.236%	of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 92.70	plus	2.473%	of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 216.35	plus	3.091%	of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 370.90	plus	3.708%	of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,112.50	plus	4.327%	of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 2,843.30	plus	4.945%	of excess over \$ 80,000
\$100,000 – \$200,000	\$ 3,832.30	plus	5.741%	of excess over \$100,000
over – \$200,000	\$ 9,573.30	plus	6.240%	of excess over \$200,000

2008 personal exemption = \$1,500      2009 personal exemption = \$1,550  
2008 exemption credit = \$20          2009 exemption credit = \$20

**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