



Ohio Income Tax Rate Tables for Calendar Years 1972-2010

2010 To be used for taxable years ending on or after
Jan. 1, 2009, but before Jan. 1, 2011.

Taxable Income		Ohio Tax Rates	
0 – \$ 5,050		0.618%	of Ohio taxable income
\$ 5,050 – \$ 10,100	\$ 31.21 plus	1.236%	of excess over \$ 5,050
\$ 10,100 – \$ 15,150	\$ 93.63 plus	2.473%	of excess over \$ 10,100
\$ 15,150 – \$ 20,200	\$ 218.52 plus	3.091%	of excess over \$ 15,150
\$ 20,200 – \$ 40,350	\$ 374.62 plus	3.708%	of excess over \$ 20,200
\$ 40,350 – \$ 80,700	\$ 1,121.78 plus	4.327%	of excess over \$ 40,350
\$ 80,700 – \$100,900	\$ 2,867.72 plus	4.945%	of excess over \$ 80,700
\$100,900 – \$201,800	\$ 3,866.61 plus	5.741%	of excess over \$100,900
over – \$201,800	\$ 9,659.28 plus	6.240%	of excess over \$201,800

2010 personal exemption = \$1,600
2010 exemption credit = \$20

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

2008-09 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

2001-04 Rates in effect for 2001-2004 – Check for personal
exemption and exemption credit amounts below.

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

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

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

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

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

1993-95 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

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

1988-92 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.)

1997 To be used for taxable years ending on or after Jan. 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

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.)

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

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.)

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.)

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

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.)

1981-72 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

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.)