

OHIO INCOME TAX TABLES

The following tax rates are to be used for the periods specified:

1. Tax Table #1 - To be used for all taxable years ending prior to June 25, 1982. (CALENDAR YEARS 1972 - 1981)		
\$0 - 5,000	.5 %	of ohio taxable income
\$5,000 - 10,000	\$25.00 + 1.0 %	of excess over \$5,000
\$10,000 - 15,000	\$75.00 + 2.0 %	of excess over \$10,000
\$15,000 - 20,000	\$175.00 + 2.5 %	of excess over \$15,000
\$20,000 - 40,000	\$300.00 + 3.0 %	of excess over \$20,000
Over \$40,000	\$900.00 + 3.5%	of excess over \$40,000
2. Tax Table #2 - To be used for all taxable years ending on or after June 25, 1982, but not prior to January 1, 1983. (CALENDAR YEAR 1982)		
\$0 - 5,000	.625 %	of ohio taxable income
\$5,000 - 10,000	\$31.25 + 1.25 %	of excess over \$5,000
\$10,000 - 15,000	\$93.75 + 2.5 %	of excess over \$10,000
\$15,000 - 20,000	\$218.75 + 3.125 %	of excess over \$15,000
\$20,000 - 40,000	\$375.00 + 3.75 %	of excess over \$20,000
\$40,000 - 80,000	\$1,125.00 + 4.375 %	of excess over \$40,000
\$80,000 - 100,000	\$2,875.00 + 5.00 %	of excess over \$80,000
Over \$100,000	\$3,875.00 + 6.25 %	of excess over \$100,000
3. Tax Table #3 - To be used for taxable years ending on or after January 1, 1983, but not prior to February 24, 1983.		
\$0 - 5,000	.5625 %	of ohio taxable income
\$5,000 - 10,000	\$28.13 + 1.125 %	of excess over \$5,000
\$10,000 - 15,000	\$84.38 + 2.25 %	of excess over \$10,000
\$15,000 - 20,000	\$196.88 + 2.8125 %	of excess over \$15,000
\$20,000 - 40,000	\$337.50 + 3.375 %	of excess over \$20,000
\$40,000 - 80,000	\$1,012.50 + 3.9375 %	of excess over \$40,000
\$80,000 - 100,000	\$2,587.50 + 4.5 %	of excess over \$80,000
Over \$100,000	\$3,487.50 + 5.625 %	of excess over \$100,000
4. Tax Table #4 - To be used for taxable years ending on or after February 24, 1983, but not prior to January 1, 1984. (CALENDAR YEAR 1983)		
\$0 - 5,000	.9165 %	of ohio taxable income
\$5,000 - 10,000	\$45.83 + 1.833 %	of excess over \$5,000
\$10,000 - 15,000	\$137.48 + 3.666 %	of excess over \$10,000
\$15,000 - 20,000	\$320.78 + 4.5825 %	of excess over \$15,000
\$20,000 - 40,000	\$549.90 + 5.499 %	of excess over \$20,000
\$40,000 - 80,000	\$1,649.70 + 6.4155 %	of excess over \$40,000
\$80,000 - 100,000	\$4,215.90 + 7.332 %	of excess over \$80,000
Over \$100,000	\$5,682.30 + 9.165 %	of excess over \$100,000
5. Tax Table #5 - To be used for taxable years ending on or after January 1, 1984, but not prior to July 1, 1985. (CALENDAR YEAR 1984)		
\$0 - 5,000	.95 %	of ohio taxable income
\$5,000 - 10,000	\$47.50 + 1.9 %	of excess over \$5,000
\$10,000 - 15,000	\$142.50 + 3.8 %	of excess over \$10,000
\$15,000 - 20,000	\$332.50 + 4.75 %	of excess over \$15,000
\$20,000 - 40,000	\$570.00 + 5.7 %	of excess over \$20,000
\$40,000 - 80,000	\$1,710.00 + 6.65 %	of excess over \$40,000
\$80,000 - 100,000	\$4,370.00 + 7.6 %	of excess over \$80,000
Over \$100,000	\$5,890.00 + 9.5 %	of excess over \$100,000
6. Tax Table #6 - To be used for taxable years ending on or after July 1, 1985, but not prior to July 1, 1986. (CALENDAR YEAR 1985)		
\$0 - 5,000	.903 %	of ohio taxable income
\$5,000 - 10,000	\$45.15 + 1.805 %	of excess over \$5,000
\$10,000 - 15,000	\$135.40 + 3.61 %	of excess over \$10,000
\$15,000 - 20,000	\$315.90 + 4.513 %	of excess over \$15,000
\$20,000 - 40,000	\$541.55 + 5.415 %	of excess over \$20,000
\$40,000 - 80,000	\$1,624.55 + 6.318 %	of excess over \$40,000
\$80,000 - 100,000	\$4,151.75 + 7.22 %	of excess over \$80,000
Over \$100,000	\$5,595.75 + 9.025 %	of excess over \$100,000

7. Tax Table #7 - To be used for taxable years ending on or after January 1, 1986, but prior to January 1, 1987. (CALENDAR YEAR 1986)		
\$0 - 5,000	.855 %	of ohio taxable income
\$5,000 - 10,000	\$42.75 + 1.71 %	of excess over \$5,000
\$10,000 - 15,000	\$128.25 + 3.42 %	of excess over \$10,000
\$15,000 - 20,000	\$299.25 + 4.275 %	of excess over \$15,000
\$20,000 - 40,000	\$513.00 + 5.13 %	of excess over \$20,000
\$40,000 - 80,000	\$1,539.00 + 5.985 %	of excess over \$40,000
\$80,000 - 100,000	\$3,933.00 + 6.84 %	of excess over \$80,000
Over \$100,000	\$5,301.00 + 8.55 %	of excess over \$100,000
8. Tax Table #8 - To be used for taxable years ending on or after January 1, 1987, but not prior to January 1, 1988. (CALENDAR YEAR 1987)		
\$0 - 5,000	.751 %	of ohio taxable income
\$5,000 - 10,000	\$37.55 + 1.502 %	of excess over \$5,000
\$10,000 - 15,000	\$112.65 + 3.004 %	of excess over \$10,000
\$15,000 - 20,000	\$262.85 + 3.755 %	of excess over \$15,000
\$20,000 - 40,000	\$450.60 + 4.506 %	of excess over \$20,000
\$40,000 - 80,000	\$1,351.80 + 5.257 %	of excess over \$40,000
\$80,000 - 100,000	\$3,454.60 + 6.008 %	of excess over \$80,000
Over \$100,000	\$4,656.20 + 6.9 %	of excess over \$100,000
9. Tax Table #9 - To be used for taxable years ending on or after January 1, 1988, but not prior to January 1, 1993. (CALENDAR YEARS 1988 - 1992)		
\$0 - 5,000	.743 %	of ohio taxable income
\$5,000 - 10,000	\$37.15 + 1.486 %	of excess over \$5,000
\$10,000 - 15,000	\$111.45 + 2.972 %	of excess over \$10,000
\$15,000 - 20,000	\$260.05 + 3.715 %	of excess over \$15,000
\$20,000 - 40,000	\$445.80 + 4.457 %	of excess over \$20,000
\$40,000 - 80,000	\$1,337.20 + 5.201 %	of excess over \$40,000
\$80,000 - 100,000	\$3,417.60 + 5.943 %	of excess over \$80,000
Over \$100,000	\$4,606.20 + 6.9 %	of excess over \$100,000
10. Tax Table #10 - To be used for taxable years ending on or after January 1, 1993, but prior to January 1, 1996. (CALENDAR YEARS 1993 - 1995)		
\$0 - 5,000	.743 %	of ohio taxable income
\$5,000 - 10,000	\$37.15 + 1.486 %	of excess over \$5,000
\$10,000 - 15,000	\$111.45 + 2.972 %	of excess over \$10,000
\$15,000 - 20,000	\$260.05 + 3.715 %	of excess over \$15,000
\$20,000 - 40,000	\$445.80 + 4.457 %	of excess over \$20,000
\$40,000 - 80,000	\$1,337.20 + 5.201 %	of excess over \$40,000
\$80,000 - 100,000	\$3,417.60 + 5.943 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,606.20 + 6.9 %	of excess over \$100,000
Over \$200,000	\$11,506.20 + 7.5 %	of excess over \$200,000
11. Tax Table #11 - To be used for taxable years ending on or after January 1, 1996, but prior to January 1, 1997. (CALENDAR YEAR 1996)		
\$0 - 5,000	.693 %	of ohio taxable income
\$5,000 - 10,000	\$34.65 + 1.387 %	of excess over \$5,000
\$10,000 - 15,000	\$104.00 + 2.775 %	of excess over \$10,000
\$15,000 - 20,000	\$242.75 + 3.469 %	of excess over \$15,000
\$20,000 - 40,000	\$416.20 + 4.162 %	of excess over \$20,000
\$40,000 - 80,000	\$1,248.60 + 4.857 %	of excess over \$40,000
\$80,000 - 100,000	\$3,191.40 + 5.550 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,301.40 + 6.444 %	of excess over \$100,000
Over \$200,000	\$10,745.40 + 7.004 %	of excess over \$200,000
12. Tax Table #12 - To be used for taxable years ending on or after January 1, 1997. (CALENDAR YEAR 1997)		
\$0 - 5,000	.713 %	of ohio taxable income
\$5,000 - 10,000	\$35.65 + 1.426 %	of excess over \$5,000
\$10,000 - 15,000	\$106.95 + 2.853 %	of excess over \$10,000
\$15,000 - 20,000	\$249.60 + 3.566 %	of excess over \$15,000
\$20,000 - 40,000	\$427.90 + 4.279 %	of excess over \$20,000
\$40,000 - 80,000	\$1,283.70 + 4.993 %	of excess over \$40,000
\$80,000 - 100,000	\$3,280.90 + 5.706 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,422.10 + 6.624 %	of excess over \$100,000
Over \$200,000	\$11,046.10 + 7.201 %	of excess over \$200,000

13. Tax Table #13 - To be used for taxable years ending on or after January 1, 1998. (CALENDAR YEAR 1998)		
\$0 - 5,000	.673 %	of ohio taxable income
\$5,000 - 10,000	\$33.65 + 1.347 %	of excess over \$5,000
\$10,000 - 15,000	\$101.00 + 2.694 %	of excess over \$10,000
\$15,000 - 20,000	\$235.70 + 3.368 %	of excess over \$15,000
\$20,000 - 40,000	\$404.10 + 4.040 %	of excess over \$20,000
\$40,000 - 80,000	\$1,212.10 + 4.715 %	of excess over \$40,000
\$80,000 - 100,000	\$3,098.10 + 5.388 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,175.70 + 6.255 %	of excess over \$100,000
Over \$200,000	\$10,430.70 + 6.799 %	of excess over \$200,000
14. Tax Table #14 - To be used for taxable years ending on or after January 1, 1999. (CALENDAR YEAR 1999)		
\$0 - 5,000	.716 %	of ohio taxable income
\$5,000 - 10,000	\$35.80 + 1.432 %	of excess over \$5,000
\$10,000 - 15,000	\$107.40 + 2.864 %	of excess over \$10,000
\$15,000 - 20,000	\$250.60 + 3.580 %	of excess over \$15,000
\$20,000 - 40,000	\$429.60 + 4.295 %	of excess over \$20,000
\$40,000 - 80,000	\$1,288.60 + 5.012 %	of excess over \$40,000
\$80,000 - 100,000	\$3,293.40 + 5.727 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,438.80 + 6.650 %	of excess over \$100,000
Over \$200,000	\$11,088.80 + 7.228 %	of excess over \$200,000
15. Tax Table #15 - To be used for taxable years ending on or after January 1, 2000. (CALENDAR YEAR 2000)		
\$0 - 5,000	.691 %	of ohio taxable income
\$5,000 - 10,000	\$34.55 + 1.383 %	of excess over \$5,000
\$10,000 - 15,000	\$103.70 + 2.766 %	of excess over \$10,000
\$15,000 - 20,000	\$242.00 + 3.458 %	of excess over \$15,000
\$20,000 - 40,000	\$414.90 + 4.148 %	of excess over \$20,000
\$40,000 - 80,000	\$1,244.50 + 4.841 %	of excess over \$40,000
\$80,000 - 100,000	\$3,180.90 + 5.531 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,287.10 + 6.422 %	of excess over \$100,000
Over \$200,000	\$10,709.10 + 6.980 %	of excess over \$200,000
16. Tax Table #16 - To be used for taxable years ending on or after January 1, 2001. (CALENDAR YEARS 2001 and 2002)		
\$0 - 5,000	.743 %	of ohio taxable income
\$5,000 - 10,000	\$37.15 + 1.486 %	of excess over \$5,000
\$10,000 - 15,000	\$111.45 + 2.972 %	of excess over \$10,000
\$15,000 - 20,000	\$260.05 + 3.715 %	of excess over \$15,000
\$20,000 - 40,000	\$445.80 + 4.457 %	of excess over \$20,000
\$40,000 - 80,000	\$1,337.20 + 5.201 %	of excess over \$40,000
\$80,000 - 100,000	\$3,417.60 + 5.943 %	of excess over \$80,000
\$100,000 - \$200,000	\$4,606.20 + 6.900 %	of excess over \$100,000
Over \$200,000	\$11,506.20 + 7.500 %	of excess over \$200,000