## State and local tax shares of family income

## Total Taxes

Share of family income
12.7\%




Sales \& Excise Taxes
Share of family income


## Personal Income Taxes

Share of family income


Property Taxes
Share of family income


Note: All figures and charts show 2024 tax law in Ohio, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.6 percent) state and local tax revenue collected in Ohio.

0110 State and local tax（cont．）

| Income Group | Lowest 20\％ | Second $20 \%$ | Middle 20\％ | Fourth $20 \%$ | $\begin{aligned} & \text { Next } \\ & \text { 15\% } \end{aligned}$ | Next <br> 4\％ | $\begin{gathered} \text { Top } \\ \text { 1\% } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income Range | $\begin{aligned} & \text { Less than } \\ & \$ 22,500 \end{aligned}$ | $\begin{gathered} \$ 22,500 \text { to } \\ \$ 43,600 \end{gathered}$ | $\begin{gathered} \$ 43,600 \text { to } \\ \$ 76,200 \end{gathered}$ | $\begin{aligned} & \$ 76,200 \text { to } \\ & \$ 130,800 \end{aligned}$ | $\begin{gathered} \$ 130,800 \text { to } \\ \$ 235,800 \end{gathered}$ | $\begin{array}{\|c} \$ 235,800 \text { to } \\ \$ 622,800 \end{array}$ | $\begin{gathered} \text { Over } \\ \$ 622,800 \end{gathered}$ |
| Average Income in Group | \＄12，500 | \＄32，300 | \＄59，200 | \＄100，800 | \＄163，400 | \＄341，400 | \＄1，051，300 |
| Sales \＆Excise Taxes | 7．2\％ | 5．6\％ | 4．5\％ | 3．7\％ | 2．9\％ | 1．9\％ | 1．1\％ |
| General Sales－Individuals | 3．1\％ | 2．9\％ | 2．5\％ | 2．1\％ | 1．6\％ | 1．0\％ | 0．5\％ |
| Other Sales \＆Excise－Ind． | 2．6\％ | 1．4\％ | 0．9\％ | 0．6\％ | 0．4\％ | 0．2\％ | 0．1\％ |
| Sales \＆Excise－Business | 1．5\％ | 1．3\％ | 1．2\％ | 1．0\％ | 0．9\％ | 0．7\％ | 0．5\％ |
| Property Taxes | 3．8\％ | 2．6\％ | 2．6\％ | 2．7\％ | 2．6\％ | 2．4\％ | 1．4\％ |
| Home，Rent，Car－Individuals | 3．4\％ | 2．3\％ | 2．3\％ | 2．4\％ | 2．3\％ | 2．0\％ | 0．9\％ |
| Other Property Taxes | 0．3\％ | 0．3\％ | 0．3\％ | 0．3\％ | 0．3\％ | 0．4\％ | 0．5\％ |
| Income Taxes | 1．5\％ | 2．2\％ | 3．1\％ | 3．4\％ | 3．7\％ | 3．6\％ | 3．7\％ |
| Personal Income Taxes | 1．5\％ | 2．2\％ | 3．1\％ | 3．4\％ | 3．7\％ | 3．6\％ | 3．7\％ |
| Corporate Income Taxes | 0．0\％ | 0．0\％ | 0．0\％ | 0．0\％ | 0．0\％ | 0．0\％ | 0．0\％ |
| Other Taxes | 0．2\％ | 0．2\％ | 0．1\％ | 0．1\％ | 0．1\％ | 0．1\％ | 0．1\％ |
| TOTAL TAXES | 12．7\％ | 10．5\％ | 10．4\％ | 10．0\％ | 9．3\％ | 8．0\％ | 6．3\％ |

## ITEP Tax Inequality Index

ITEP＇s Tax Inequality Index measures the effects of each state＇s tax system on income inequality．According to this measure，Ohio has the 15th most regressive state and local tax system in the country．Income disparities are larger in Ohio after state and local taxes are collected than before．（See Appendix B for state－by－state rankings and the report methodology for additional detail．）

Tax features driving the data in Ohio

| Sales tax base excludes |
| :---: |
| groceries |$|$| Graduated personal income <br> tax structure |
| :---: |
| Provides an Earned Income <br> Tax Credit（EITC） |


| Mismeasurement of home <br> value in the property tax tilts <br> in a regressive direction |
| :---: |
| Allows income tax exclusion <br> and lower rate for pass－ <br> through business income |


| Earned Income Tax Credit <br> （EITC）is nonrefundable and <br> limited in its reach | Imposes a gross receipts tax in <br> lieu of a corporate profits tax | No Child Tax Credit（CTC） |
| :---: | :---: | :---: |
| Real estate transfer tax does <br> not include higher rate on <br> high－value sales | Most local income taxes <br> exclude investment income |  |
|  | Does not levy a tax on estates <br> or inheritances |  |

