

Strengthen Ohio's Families

End Ohio's Marriage  
Penalty

SB210

# This is Bob.



## Bob's Profile

Occupation: Accountant

Taxable Income: \$60,000

Address: ANYTOWN Ohio

Ohio Income Tax: \$1,479.70

# This is Betty.



## Betty's Profile

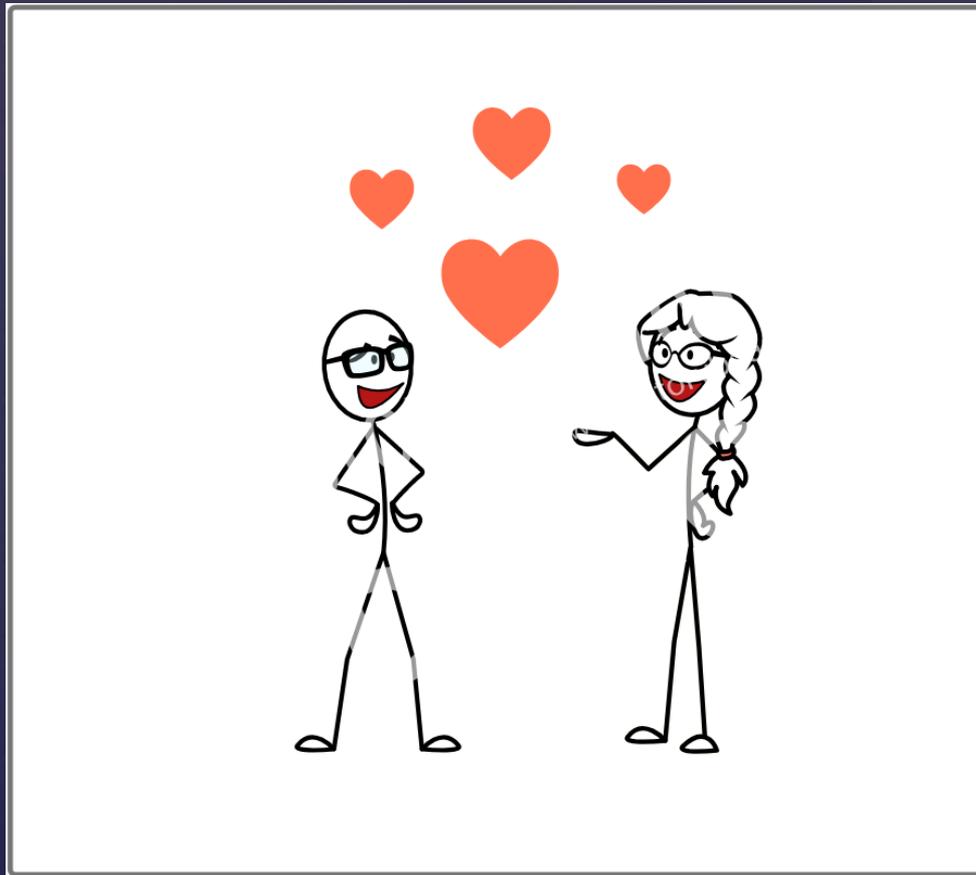
Occupation: Substitute Teacher

Taxable Income: \$25,000

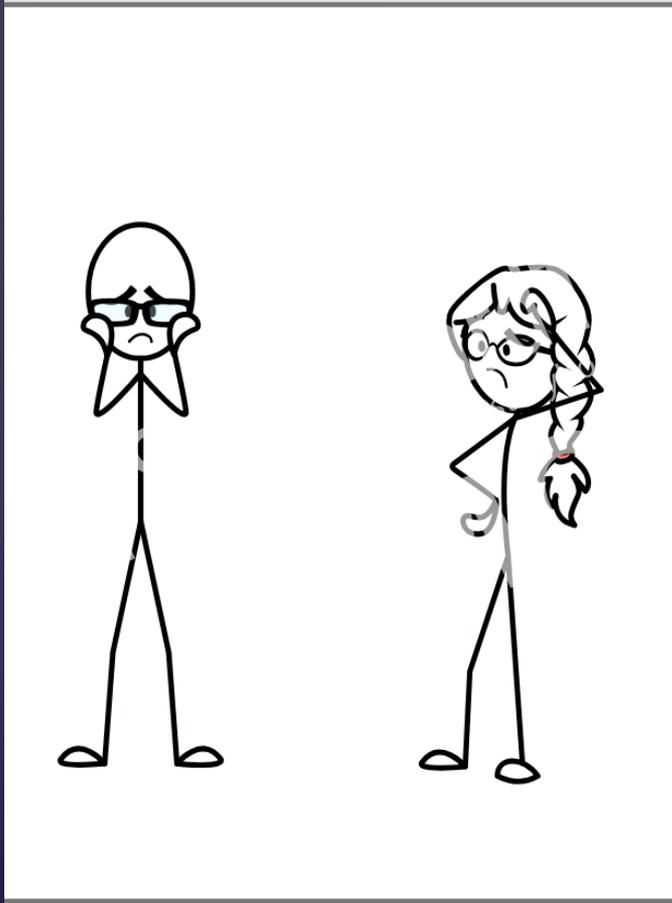
Address: ANYTOWN Ohio

Ohio Income Tax: \$383.09

Bob and Betty REALLY like each other and want to get married !



However,  
Bob and Betty did some math.



Ohio Tax Married: \$2,219.03

Ohio Tax Not Married: \$1,862.79



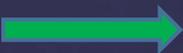
Difference: \$356.24  
Ohio Marriage Penalty

# Driven by Ohio's progressive tax bracket

For taxable years beginning in 2019:

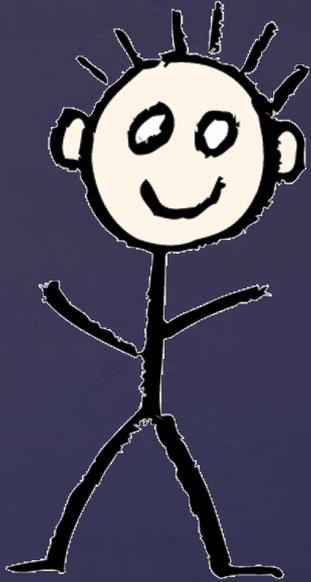
Ohio Taxable Income	Tax Calculation
0 - \$21,750	0.000%
\$21,751 - \$43,450	\$310.47 + 2.850% of excess over \$21,750
\$43,450 - \$86,900	\$928.92 + 3.326% of excess over \$43,450
\$86,900 - \$108,700	\$2,374.07 + 3.802% of excess over \$86,900
\$108,700 - \$217,400	\$3,202.91 + 4.413% of excess over \$108,700
more than \$217,400	\$7,999.84 + 4.797% of excess over \$217,400

Betty 

Bob 

Together 

# It's even worse for Billy and Bonnie



## About Billy

Occupation: Landscaper

Taxable Income: \$20,000

Home Address: Ohio

Ohio Income Tax: \$0.00

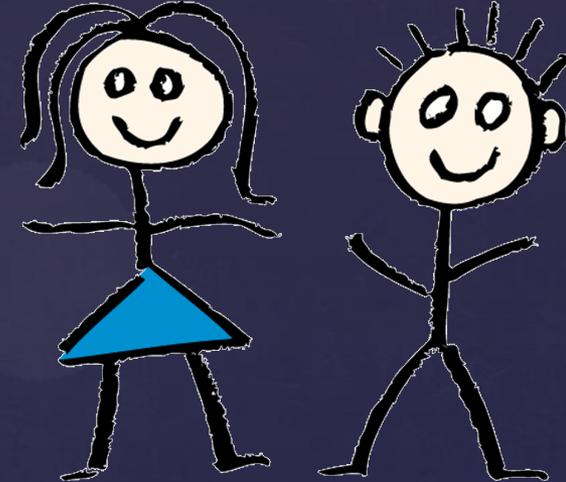
## About Bonnie

Occupation: Server

Taxable Income: \$20,000

Home Address: Ohio

Ohio Income Tax: \$0.00

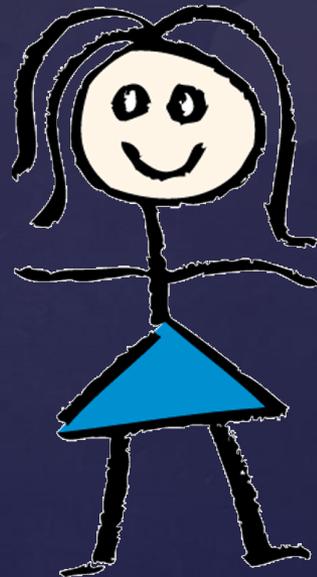


## Mr. and Mrs.

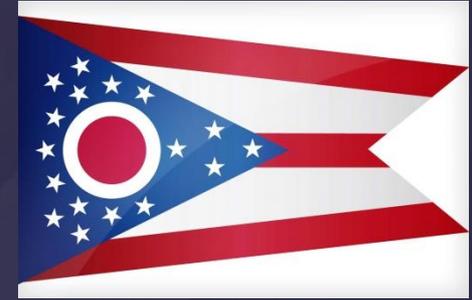
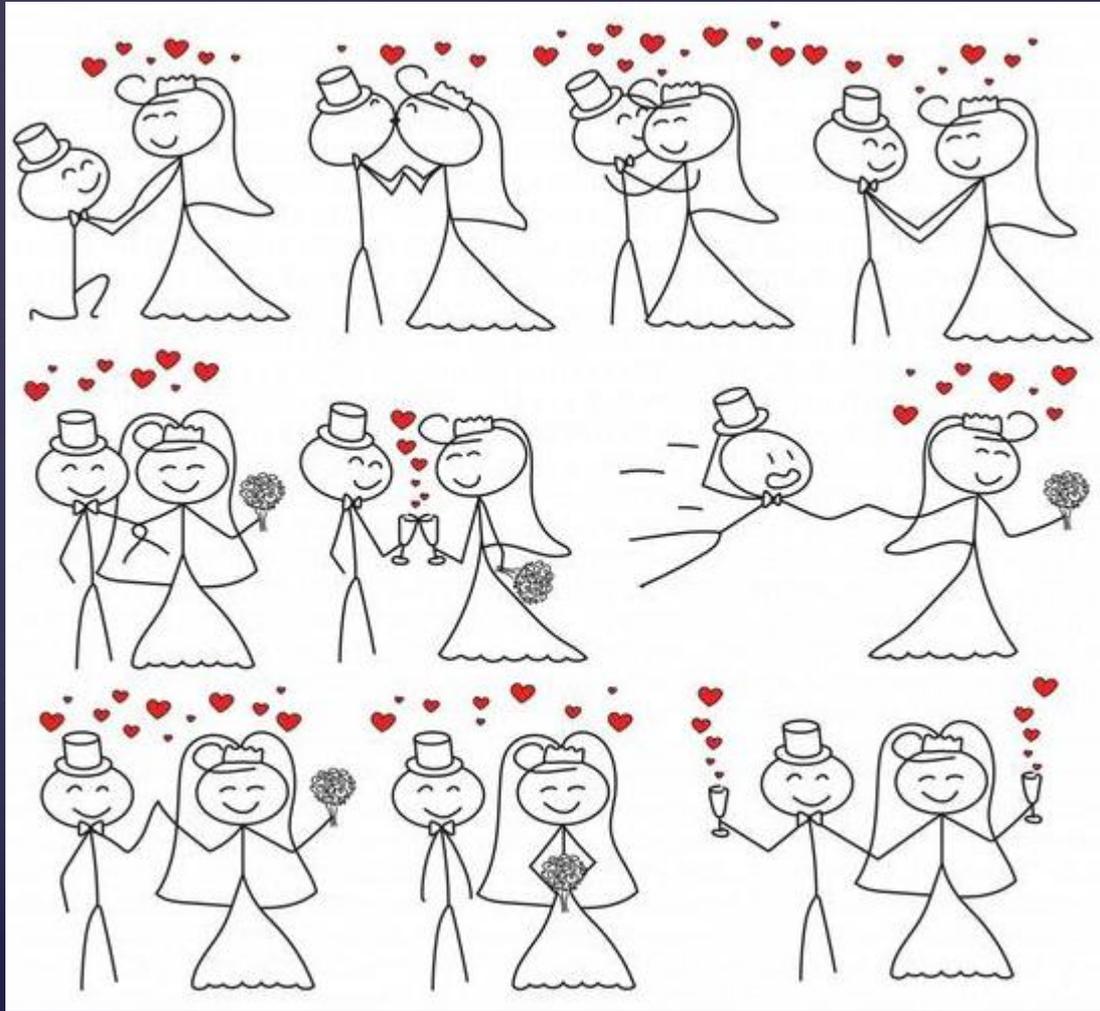
Taxable Income: ~\$40,000

Home Address: Ohio

Ohio Income Tax: \$718.12



# Cumulative Ohio Marriage Penalty



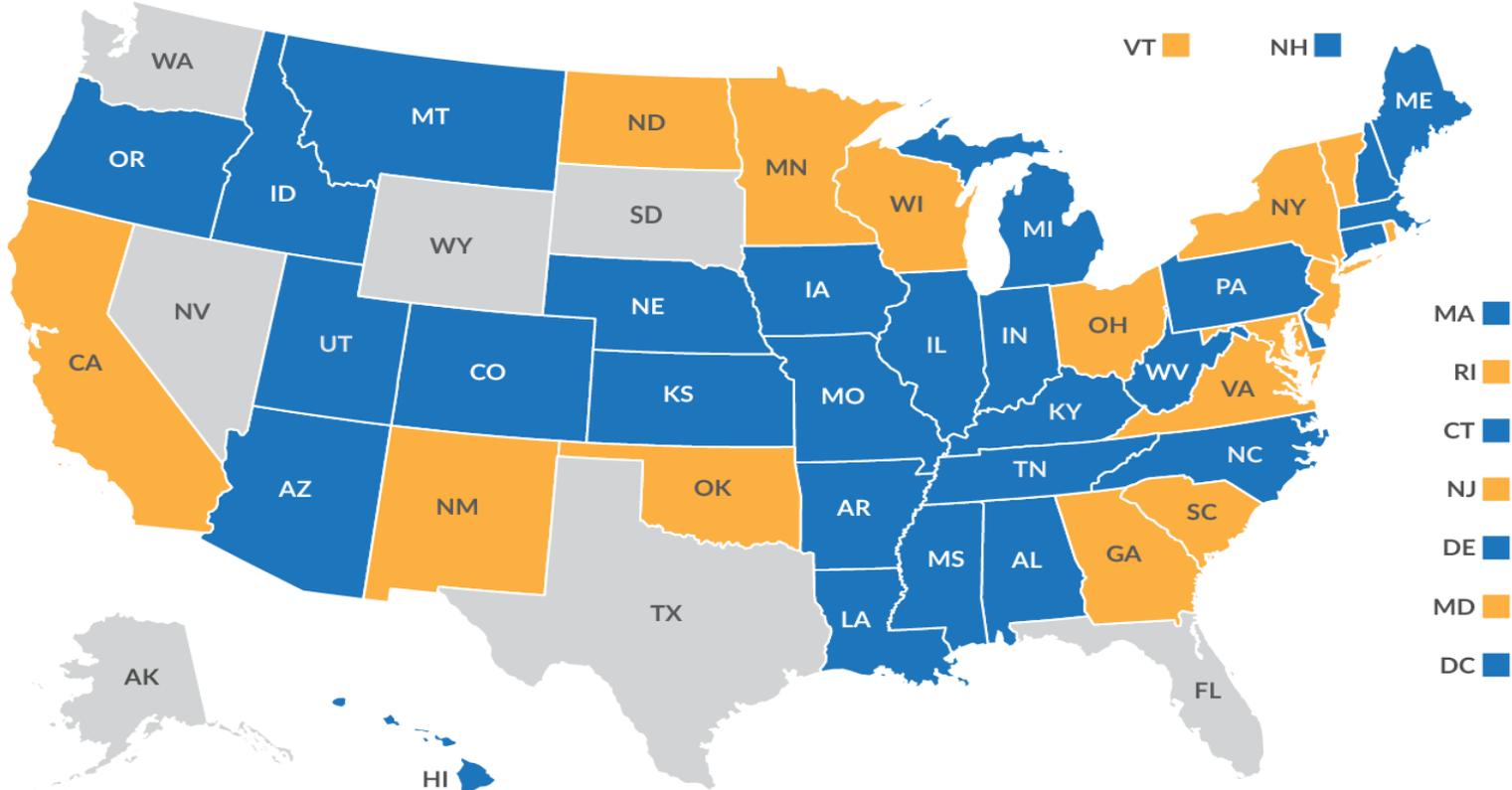
Annual  
Cumulative  
Marriage Penalty  
in Ohio =

\$653,000,000

# Ohio is only one of 15 states with a Marriage Penalty

## Does Your State Have a Marriage Penalty?

State Individual Income Tax Bases, as of July 1, 2018



- State Has A Marriage Penalty
- State Does Not Have A Marriage Penalty
- State Has No Income Tax

Source: Tax Foundation's 2019 State Business Tax Climate Index; Bloomberg BNA; state statutes

Solution : Senate Bill 210 creates a new credit to offset the marriage penalty

Ohio Tax Married

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Ohio Tax Not Married

