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## Changes to Ohio Income Tax Laws

Ohio recently passed a new budget that will change the income tax brackets and rates for Ohio income tax that is effective for the calendar year 2019. The prior brackets and rates and the new brackets and rates are as follows:

### Prior brackets and rates:

\$ 0 - \$ 10,850	0.000 %
\$ 10,851 - \$ 16,300	1.980 %
\$ 16,301 - \$ 21,750	2.476 %
\$ 21,751 - \$ 43,450	2.969 %
\$ 43,451 - \$ 86,900	3.465 %
\$ 86,901 - \$ 108,700	3.960 %
\$ 108,701 - \$ 217,400	4.597 %
\$ 217,401 and above	4.997 %

### New brackets and rates:

\$ 0 - \$ 21,751	0.000 %
\$ 21,751 - \$ 43,450	2.850 %
\$ 43,451 - \$ 86,900	3.326 %
\$ 86,901 - \$ 108,700	3.802 %
\$ 108,701 - \$ 217,400	4.413 %
\$ 217,401 and above	4.797 %

In addition, Ohio kept the business income tax deduction with a couple modifications. The business income tax deduction allows individuals who report income through pass-through entities such as sole proprietorships, S Corporations, LLCs, or partnerships to deduct the first \$250,000 of business income for income earned in Ohio. For any income over that amount, there was a 3% tax. However, a change is that the new business income tax deduction now excludes lawyers and lobbyists from being eligible for this deduction.

For more information regarding these Ohio income tax changes and to appropriately plan for these changes, please contact your local accountant who can assist you with various planning opportunities that may be available to you.

*NOTE: This general summary of the law should not be used to solve individual problems since slight changes in the fact situation may require a material variance in the applicable legal advice.*

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