



H.B. 195

124th General Assembly
(As Introduced)

**Reps. Woodard, Oakar, Seaver, Ogg, Barnes, Britton, Flannery, DiPiero,
Ford, Allen, Krupinski, Key, Fedor, Barrett, Boccieri, Hartnett**

BILL SUMMARY

- Exempts from the personal income tax the compensation paid to a public schoolteacher during the first five years of full-time service.

CONTENT AND OPERATION

Income tax deduction for new teachers in public schools

(sec. 5747.01(A)(20))

The bill permits a teacher to deduct his or her teaching salary for each of the first five years that the teacher teaches full-time in a public school district. In order to claim the deduction for any of those years, a teacher must be employed under a teaching contract with the same school district or educational service center for a school year consisting of at least 120 days.¹ The salary is deductible only to the extent that it otherwise would be subject to the Ohio income tax (so, any pre-tax benefit, for example, would not be deductible).

The deduction may be claimed for taxable years beginning in 2001 or afterwards.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	04-03-01	p. 286
H0195-I.124/jc		

¹ Educational service centers, formerly known as county school districts, may employ teachers to provide services to the constituent local school boards or, under contract, to city or exempted village school boards.