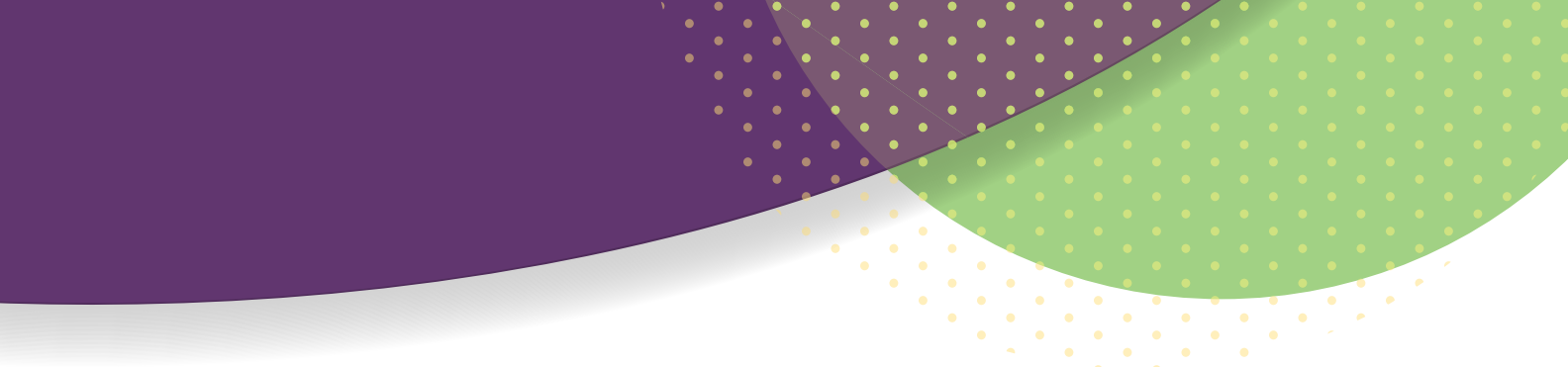


2024 Annual Report



A Year in Review



Dear Colleagues:

Protecting and promoting the accounting profession, the CPA credential, and the Ohio business environment have always underpinned the work of The Ohio Society of CPAs and Ohio CPA/PAC. Throughout the 135th Ohio General Assembly (2023 – 2024), our efforts on this front took on a greater sense of urgency in the face of the growing accounting talent shortage.

Ohio has taken a leadership role in advancing the national conversation on what is needed to open wide the doors to our opportunity profession. While some may view our efforts as bold, OSCPA sees considerable value in spurring open and honest dialogue on an issue that impacts businesses of every size and sector. The Ohio Society believes it is essential to explore all possible options to address the talent supply gap, including legislative and regulatory ones.

The talent shortage isn't the only threat facing Ohio's accounting profession. Perennial risks lurk everywhere, from attempts to expand the sales tax on professional services to efforts to negatively alter the Business Income Deduction. A robust war chest—the Ohio CPA/PAC—is the insurance policy we need to protect our professional interests and ensure success in our efforts to position Ohio as a pro-business state. Your voluntary donation to Ohio CPA/PAC enables us to support business-friendly state legislators, statewide elected officeholders, and candidates for those state-level races who know what's at stake and are willing to stand up for us.

Ohio CPA/PAC plays a vital role in advancing an agenda that aims to open the profession to more people, protect the public interest, preserve pro-business policies, and ensure a more competitive economic environment in our state. Your contributions to the PAC fuel our advocacy engine, amplifying our voice and fortifying our influence in championing policies that safeguard our profession's interests and the interests of those you serve.

Thank you for your support, dedication, and belief in the power of advocacy.



Laura Hay, CPA, CAE
President & CEO
The Ohio Society of CPAs



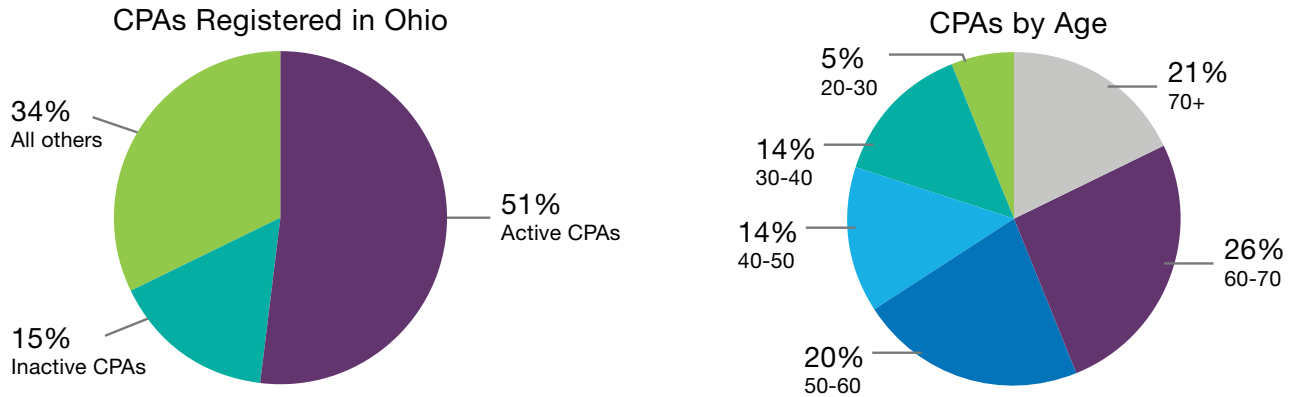
Gregory M. Saul, Esq., CAE
Vice President of Government Relations
The Ohio Society of CPAs

Opening Doors to the Profession

The ability to hire and retain skilled accounting talent is one of the top challenges facing the CPA profession. Ohio is a microcosm of this growing dilemma. An analysis of Accountancy Board of Ohio data on CPAs registered in the state found that nearly 45% of registered license holders in Ohio are aged 60 or older, and more than 65% are over the age of 50.

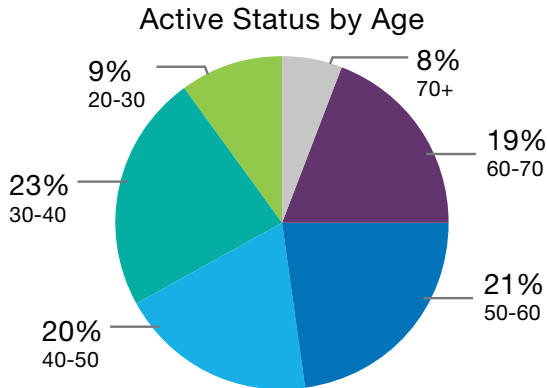
Of the more than 36,000 CPAs registered in Ohio, only 18,701 are active license holders and 48% of them are over the age of 50.

Ohio CPA License Holders



Source: Accountancy Board of Ohio data current as of 7/1/2024.

Active Status Ohio License Holders



18,701

Number of Ohio CPAs with Active Licenses

Source: Accountancy Board of Ohio data current as of 7/1/2024.

Throughout 2023-2024, OSCPAs championed several legislative and regulatory initiatives aimed at removing barriers on the path to licensure for those interested in pursuing the CPA credential:

- Encouraged Ohio lawmakers to remove the residency requirement, easing the ability for CPA candidates across the country to sit for the CPA Exam in Ohio and/or obtain their license in our state. This provision was adopted into law in 2023.
- Urged the Accountancy Board of Ohio to extend the testing window from 18 to 30 months to give candidates an extra year to pass all four parts of the CPA Exam.
- Advocated for the Accountancy Board of Ohio to restore credits for all parts of the CPA Exam that may have expired during the pandemic.
- Supported efforts by the Ohio Legislature to simplify reciprocal licensure, ensuring license holders from other states can relocate to the Buckeye state without unnecessarily burdensome red tape.
- Continued our commitment to expand and diversify the accounting pipeline, including [H.B. 238 \(135th GA\)](#) signed into law by Gov. DeWine on Jan. 8, 2025.
 - Automatic mobility provided to licensed CPAs from other jurisdictions, effective April 9, 2025.
 - Two licensure pathways available to attract more CPA candidates, effective Jan. 1, 2026.

Advocating for a Predictable Ohio Tax Climate

A fair and stable tax climate in Ohio creates an environment that is conducive to sustainable economic growth, job creation, and enhanced quality of life for its residents. In 2023-2024, OSCPA's government relations team chalked up numerous of solid victories on behalf of Ohio's citizens and businesses:

- Pushed for a reduction in Ohio's income tax brackets from four to two.
- Lobbied to exempt from CAT all taxable gross receipts of \$3 million or less (for tax periods beginning in 2024), and then exempt taxable gross receipts of \$6 million or less (for tax periods beginning in 2025), exempting nearly 90% of all Ohio-based businesses from the CAT.
- Championed limits on late filing penalties for municipal tax, collectively saving Ohio taxpayers hundreds of thousands annually.
- Drove efforts to allow businesses with remote/hybrid employees or owners to use a modified apportionment formula for municipal net profits tax, relieving many Ohio businesses of substantial compliance costs.
- Advocated for the resident tax credit for SALT cap deduction taxes paid to other states, authorizing pass-through entity (PTE) owners to claim a refundable credit against the owner's Ohio income tax liability equal to the owner's proportionate share of the tax paid by the PTE.
- Pressed for state tax conformity, incorporating into Ohio law recent federal Internal Revenue Code tax changes.



The Pillars of Effective Issue Advocacy

EFFECTIVE ISSUE ADVOCACY

Professional Lobbyists

(funded by your OSCPAs membership investment)

Ohio CPA/PAC Contributions

Your informed voice on issues at stake

Your membership investment enables us to retain professional lobbyists who are highly skilled at assisting OSCPAs in successfully navigating the legislative process. Your contributions to Ohio CPA/PAC help fund the important work OSCPAs do to protect your credential, advance the profession, and advocate for a competitive business climate in Ohio. And the educated guidance you provide on the issues that matter allows OSCPAs to push for the best outcome. All three elements are needed to achieve the right impact with those who can make a difference for us.

Lifecycle of a Contribution



Members voluntarily invest in Ohio CPA/PAC



Ohio CPA/PAC Board strategically allocates funds to legislator campaigns



Ohio CPA/PAC builds allies at the Statehouse who support OSCPAs interests



Ohio CPA/PAC strengthens your voice and influence

2025 OSCPA Legislative Priorities

OSCPA's government relations team keeps its finger on the pulse of what's happening on the legislative and regulatory front to protect and advocate for your interests, and advise you on issues impacting your license, your business, or those you serve. There are several significant initiatives we're driving and others that we're monitoring during the new 2025-2026 legislative session:

- Championing accounting pipeline legislative and regulatory initiatives to attract and retain Ohio CPAs. OSCPA is collaborating.
- Promoting a healthy tort reform climate in Ohio by retaining a common-sense civil justice system, seeking improvements and deterring harmful changes.
- Advocate for a more competitive Ohio tax structure in the biennial budget bill ([H.B. 96](#)), conform bonus depreciation and enhanced expensing allowances (eliminate the 5/6 addback, [H.B. 69](#)), protect the Business Income Deduction (BID) as Ohio moves to a 2.75% flat tax on nonbusiness income ([S.B. 3](#) & [H.B. 30](#)), defend our CAT policy positions (\$3M/\$6M exemptions), and prevent sales tax expanding to professional services.
- Pursue municipal income tax reforms to ease the withholding burden on employers while ensuring taxpayers can secure refunds, stop double taxation by requiring reciprocity credits, and continue to simplify filings for the net profits tax.
- Seek potential solutions to property taxes by increasing transparency in assessments and TIFs, capping annual property tax increases, creating relief programs for senior citizens on fixed incomes, and standardizing the property reassessment cycle.
- Drive Ohio's workforce development efforts by ensuring that tomorrow's employees are prepared for the demands that lie ahead. Potential areas are increasing the supply and affordability of Ohio's childcare and housing, and balancing the benefits of artificial intelligence with the need to mitigate its risks and ensure it is used responsibly.

Advancing the State of Business

OSCPA and Ohio CPA/PAC work in tandem to drive a better legal, legislative, and regulatory climate for CPAs and businesses in our state. Every dollar of your contribution helps us support the election of lawmakers and regulators who understand the value CPAs contribute to the public and the economy.

2024 Financial Overview

\$91,000

Amount Ohio CPA/PAC raised in 2024

594

Individuals who contributed in 2024

\$105,318

Amount Ohio CPA/PAC raised in 2023

800

Individuals who contributed in 2023

\$125,449

Amount disbursed to support campaigns of legislative candidates who support issues of importance to OSCPA and its members.

73

Number of legislators Ohio CPA/PAC supported in 2024.

Thank you to Our Contributors – 2024

Ohio CPA/PAC is key to The Ohio Society's successful track record in driving meaningful legislative and regulatory change. Your contributions are essential in helping lawmakers see what you already know—that our profession is changing business, for good. OSCPA educates and builds relationships with legislators and regulators to ensure the CPA profession always has a voice in the legislative process.

2024 Ohio CPA/PAC Firm Contributors*

\$15,000 or above

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KPMG LLP
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\$4,000–9,999

Clark Schaefer Hackett & Co.
Rea & Associates, Inc.

\$1,000–2,000

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