

# PERSONAL INCOME TAX - SCHOOL DISTRICT

In 1981, the Ohio General Assembly granted school districts the authority to levy an income tax. Certain provisions of that law were repealed in 1983 so that no additional school districts could levy the tax. Any school district enacting the tax before August 3, 1983, could continue to levy the tax. Prior to the repeal, voters approved the tax in six school districts, one of which repealed the tax through voter referendum in 1986. In 1989, the General Assembly reinstated provisions of the original law allowing additional school districts to levy the tax. As of January 2000 there are 123 school districts that levy the tax.

The school district income tax is imposed on the incomes of residents and estates of the school district. The Department of Taxation administers the tax. Collections are made through employer withholding, individual quarterly estimated payments, and annual returns. During fiscal year 2000, total net collections for all districts were \$141.6 million, after deductions for administrative costs and refunds (see Table 58 on page 101).

## **TAX BASE (R.C. 5748.01):**

For individuals, Ohio adjusted gross income for state income tax purposes less \$1,100 for each exemption in 2000. For estates, taxable income for state income tax purposes.

## **RATES (R.C. 5748.02):**

Rates must be multiples of a quarter of one percent. The rate must be approved by a vote of the school district residents before implementation. (For tax year 2000, 123 school districts are levying the school district income tax.) The tax rates range from 0.50 percent to 2.0 percent, with 17 districts above one percent.

## **SPECIAL PROVISION:**

**Senior Citizen Credit:** A taxpayer 65 years of age or older during the taxable year receives a \$50 credit against the amount of school district income tax due. Only one credit is allowed for each return.

## **TAXPAYER (R.C. 5748.01):**

Every individual and every estate residing in a school district which imposes the school district income tax.

## **FILING AND PAYMENT DATES (R.C. 5747.06 - 5747.09):**

### *Individual Taxpayers:*

1. Calendar year taxpayer files an annual return between January 1 and April 15.
2. Fiscal year taxpayer files before the 15th day of the fourth month after the end of the fiscal year.
3. Taxpayer must file a quarterly estimated return if the taxpayer expects to be under-withheld by more than \$500 for the combined school district and state of Ohio individual income taxes. Quarterly payments of the tax must be made on or before April 15, June 15, and September 15 of the current year and January 15 of the next year.

### *For Employers:*

1. If the employer withholds on a quarterly basis for state income tax purposes, payment is due for both taxes within 30 days after the quarter ending March, June, September, and December.
2. If the employer withholds on a monthly or partial weekly basis for state purposes, remittances are made within ten banking days after the end of each month.

## **DISPOSITION OF REVENUE (R.C. 5747.03):**

Collections are deposited into a School District Income Tax Fund to be distributed back to the school district less 1.5 percent retained for state administrative purposes. Distributions are made back to school districts on the last day of April, July, October and January. Payments are for the net amount in each school districts' account after refunds and administrative fees as of the end of the prior calendar quarter.

## **OHIO REVISED CODE CITATIONS:**

Chapters 5747 and 5748.

**Table 58**  
**School District Income Tax**  
**Collections for Fiscal Years 1998, 1999 and 2000**

All Districts	1998 <sup>(a)</sup>	1999 <sup>(a)</sup>	2000 <sup>(b)</sup>
Individual Returns	\$37,228,460	\$46,455,570	\$47,076,661
Employer Withholding	<u>86,008,055</u>	<u>96,127,306</u>	<u>103,006,381</u>
Total Collections	\$123,236,515	\$142,582,876	\$150,083,042
Refunds and Administration	(7,493,353)	(8,723,789)	(10,037,370)
Interest Earned	<u>1,349,139</u>	<u>1,514,234</u>	<u>1,519,951</u>
Net to School Districts	\$115,743,162	\$135,373,321	\$141,565,623
<i>(a) Includes collections for 120 school districts.</i>			
<i>(b) Includes collections for 123 school districts.</i>			

**Table 59**  
**Ohio School District Income Tax Levies**  
**As of January 2000**

No.	County	School District	Current Rate	First Year Effective
1	Allen	Spencerville LSD (1)	1.00	1993
2	Ashland	Loudonville-Perrysville EVSD	1.25	1992
3	Auglaize	Wapakoneta CSD	0.75	1991
4	Auglaize	Waynesfield-Goshen LSD (2)	1.00	1992
5	Belmont	Barnesville EVSD (3)	0.50	1996
6	Butler	Madison LSD	0.50	1991
7	Butler	New Miami LSD	1.00	1990
8	Champaign	Mechanicsburg EVSD	0.50	1997
9	Champaign	Triad LSD	1.00	1990
10	Champaign	West Liberty-Salem LSD (a)	1.50	1984
11	Clark	Southeastern LSD	1.00	1990
12	Clermont	Clermont-Northeastern LSD	1.00	1996
13	Clermont	Goshen LSD	1.00	1991
14	Columbiana	Crestview LSD	1.00	1990
15	Columbiana	Salem CSD (3)	1.00	1996
16	Columbiana	United LSD	0.50	1992
17	Crawford	Buckeye Central LSD	1.50	1990
18	Darke	Ansonia LSD	0.75	1992
19	Darke	Arcanum-Butler LSD	0.75	1992
20	Darke	Franklin Monroe LSD	0.75	1993
21	Darke	Greenville CSD	0.50	1990
22	Darke	Mississinawa Valley LSD	1.00	1990
23	Darke	Tri-Village LSD	1.50	1991
24	Defiance	Central LSD	0.75	1992
25	Defiance	Defiance CSD	0.50	1992
26	Defiance	Hicksville EVSD	0.75	1992
27	Delaware	Big Walnut LSD (4)	0.75	1995
28	Delaware	Buckeye Valley LSD	1.00	1993
29	Fairfield	Bloom-Carroll LSD	0.75	1997
30	Fairfield	Fairfield Union LSD	0.75	1991
31	Fairfield	Liberty Union-Thurston LSD	1.25	1991
32	Fairfield	Pickerington LSD	1.00	1991
33	Franklin	Canal Winchester LSD	0.75	1991
34	Franklin	Reynoldsburg CSD	0.50	1990
35	Fulton	Evergreen LSD	0.75	1990
36	Fulton	Gorham Fayette LSD	1.00	1992
37	Geauga	Berkshire LSD	0.75	1993
38	Greene	Cedar Cliff LSD	1.00	1991
39	Greene	Fairborn CSD	0.50	1990
40	Greene	Greeneview LSD	0.50	1991
41	Greene	Xenia Community CSD (2)	0.50	1998
42	Hamilton	Wyoming CSD	1.25	1990
43	Hancock	Arlington LSD	1.25	1984
44	Hancock	Cory-Rawson LSD	1.00	1992
45	Hancock	Liberty-Benton LSD (1)	0.75	1995
46	Hancock	McComb LSD	1.00	1984
47	Hancock	Vanlue LSD (3)	1.25	1996
48	Hardin	Ada EVSD (1)	0.75	1993
49	Hardin	Hardin Northern LSD	1.00	1991
50	Hardin	Kenton CSD	1.00	1996
51	Hardin	Ridgemont LSD	1.00	1991
52	Hardin	Riverdale LSD (1)	1.00	2000
53	Hardin	Upper Scioto Valley LSD	0.50	1996
54	Henry	Holgate LSD	1.00	1992
55	Henry	Liberty Center LSD	1.00	1996
56	Henry	Patrick Henry LSD (b)	1.75	1991
57	Highland	Hillsboro CSD	1.00	1992
58	Huron	New London LSD	1.00	1991
59	Huron	Norwalk CSD	0.50	1992
60	Huron	South Central LSD	1.25	1991
61	Huron	Western Reserve LSD	1.25	1991
62	Knox	Centerburg LSD	0.75	1990
63	Knox	Danville LSD (c)	2.00	1990
64	Licking	Licking Valley LSD	1.00	1994
65	Licking	Newark CSD (1)	1.00	1998
66	Licking	Northridge LSD (3)	1.00	1998
67	Licking	Southwest Licking LSD	0.75	1991
68	Logan	Riverside LSD (4)	0.75	1995

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69	Lorain	Oberlin CSD	1.00	1991
70	Lorain	Wellington EVSD	1.00	1991
71	Madison	Jefferson LSD (4)	0.50	1995
72	Mahoning	Springfield LSD (4)	1.00	2000
73	Mercer	Celina CSD (d)	1.00	1996
74	Mercer	Coldwater EVSD	0.50	1990
75	Mercer	Fort Recovery LSD	1.00	1991
76	Mercer	Parkway LSD (3)	1.00	1996
77	Miami	Bradford EVSD	1.75	1983
78	Miami	Covington EVSD	0.50	1994
79	Miami	Miami East LSD	0.50	1992
80	Miami	Newton LSD	1.00	1993
81	Miami	Piqua CSD	0.50	1991
82	Montgomery	New Lebanon LSD (3)	0.75	1998
83	Montgomery	Valley View LSD (e)	1.25	1992
84	Morrow	Highland LSD	0.50	1992
85	Morrow	Mount Gilead EVSD (4)	0.75	1995
86	Morrow	Northmor LSD	1.00	1993
87	Paulding	Antwerp LSD	0.75	1991
88	Paulding	Paulding EVSD	1.00	1991
89	Paulding	Wayne Trace LSD (2)	0.75	1992
90	Pickaway	Teays Valley LSD	0.75	1992
91	Preble	Eaton CSD (2)	0.75	1993
92	Preble	National Trail LSD	1.00	1992
93	Preble	Preble Shawnee LSD	1.00	1991
94	Putnam	Columbus Grove LSD (3)	0.75	1996
95	Putnam	Continental LSD	1.00	1991
96	Putnam	Leipsic LSD	0.75	1992
97	Putnam	Miller City-New Cleveland LSD	1.25	1993
98	Putnam	Ottawa-Glandorf LSD	0.50	1993
99	Putnam	Pandora-Gilboa LSD (5)	0.75	1994
100	Richland	Plymouth-Shiloh LSD	1.00	1991
101	Ross	Scioto Valley LSD (4)	0.75	2000
102	Ross	Union-Scioto LSD (4)	0.50	1992
103	Ross	Zane Trace LSD (3)	0.50	1996
104	Sandusky	Fremont CSD (5)	0.75	1994
105	Seneca	Bettsville LSD (5)	1.00	1994
106	Seneca	New Riegel LSD	0.75	1990
107	Shelby	Anna LSD	0.50	1983
108	Shelby	Fairlawn LSD	0.75	1991
109	Shelby	Fort Loramie LSD (4)	0.75	1995
110	Shelby	Hardin-Houston LSD	0.75	1991
111	Shelby	Russia LSD	0.75	1992
112	Stark	Massillon CSD (2)	0.75	1998
113	Union	Fairbanks LSD	0.75	1990
114	Union	North Union LSD	1.00	1991
115	Wayne	Northwestern LSD	1.25	1990
116	Williams	Edgerton LSD	1.00	1992
117	Williams	Montpelier EVSD	0.75	2000
118	Williams	Stryker LSD	1.00	1991
119	Wood	Bowling Green CSD (1)	0.50	1993
120	Wood	Elmwood LSD (f)	1.25	1992
121	Wood	Perrysburg EVSD	0.50	1992
122	Wyandot	Mohawk LSD (3)	1.00	1996
123	Wyandot	Upper Sandusky EVSD (4)	0.50	1996

- (1) Expires 12/31/02.  
(2) Expires 12/31/01.  
(3) Expires 12/31/00.  
(4) Expires 12/31/04.  
(5) Expires 12/31/03.

- (a) West Liberty-Salem LSD's 1% tax expires 12/31/01.  
(b) Patrick Henry LSD's 0.75% tax expires 12/31/02.  
(c) Danville LSD's 1.50% tax expires 12/31/03.  
(d) Celina CSD's 0.25% tax expires 12/31/00 and the 0.75% expires 12/31/02.  
(e) Valley View LSD's 0.75% tax expires 12/31/00 and the 0.50% expires 12/31/01.  
(f) Elmwood LSD's 0.50% tax expires 12/31/00 and the 0.75% expires 12/31/01.