

## School District Income Tax Takes Effect January 1, 2009

The Clyde-Green Springs Exempted Village School District Income Tax will go into effect on January 1, 2009. The tax is on one percent (1%) of earned income.

**What is the tax?** The school district income tax was approved by voters March 4, 2008 and is an income tax separate from federal, state, and city income taxes. This tax is earmarked specifically to support the building program of the school district. The tax is a residential tax so only those living in the Clyde-Green Springs School District are subject to the tax.

**How is the tax paid?** Residents of the Clyde-Green Springs School District pay the tax either through employer withholding, individual quarterly estimates, or annual returns. Employers whose employees reside in a school district which has passed a school district income tax must withhold the tax from their employees' compensation.

**How does my employer know to withhold the tax?** You must inform your employer that the Clyde-Green Springs School District now has a school district income tax. Employers are required to ask each employee for his or her public school district of residence. Below is a certificate that you may complete and give to your employer to start the withholding. Please copy as needed if there are multiple workers in your household.

**What income is taxed?** The tax base for the school district income tax is the earned income of the resident. This generally includes wages, salaries, tips, self-employment income and farm income. Some of the more common types of earnings that are NOT taxed include pensions, interest, dividends, social security benefits, disability benefits, welfare benefits, child support, bequests of inheritance and workers' compensation.

**Are there any exemptions?** There are no exemptions but senior citizens receive a \$50 credit towards any school district income tax they may owe.

**What if I do not pay the school district income tax?** An individual not filing or paying the school district income tax will be penalized under the same provision currently in effect for Form IT-40, Ohio Personal Income Tax Return.

More information on the Ohio School District Income Tax may be found by contacting the **Ohio Department of Taxation**, 1-800-282-1780 or [www.tax.Ohio.gov](http://www.tax.Ohio.gov), or by contacting the Treasurer of the Clyde-Green Springs Schools, Alan W. Binger at 419-547-0588.

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### **Public School District of Residence - Employee Withholding Certificate**

Employers are required by Ohio law (ORC Section 5747.06 E) to ask all employees for their public school district of residence. Please fill out, sign and date this form.

**Return the completed form to your employer.**

**Name:** \_\_\_\_\_ **SS#:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Public School District:** Clyde-Green Springs Exempted Village School District  
**Public School District Number:** 7201  
**School District Income Tax Rate:** 1.0%  
**Effective Date:** January 1, 2009

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**