


Computer Formula for School District Income Tax Withholding

Caution: See Exception below.

- Daily payroll period: Federal wage base minus \$2.50 for each exemption times the school district tax rate
- Weekly payroll period: Federal wage base minus \$12.50 for each exemption times the school district tax rate
- Biweekly payroll period: Federal wage base minus \$25 for each exemption times the school district tax rate
- Semi-monthly payroll period: Federal wage base minus \$27.08 for each exemption times the school district tax rate
- Monthly payroll period: Federal wage base minus \$54.17 for each exemption times the school district tax rate
- Annual payroll period: Federal wage base minus \$650 for each exemption times the school district tax rate

Exception: Several school districts have enacted an alternative earned income only tax base. Residents of these school districts are not entitled to the exemption adjustment. Employers must withhold the school district tax on all federal wage base compensation paid to employees residing in these school districts. These earned income only tax base school districts are included on the enclosed listing.

	Department of Taxation	Employee's Withholding Exemption Certificate	IT 4 Rev. 5/07
Print full name _____ Social Security number _____			
Home address and ZIP code _____			
Public school district of residence _____ (See The Finder at tax.ohio.gov.)		School district no. _____	
1. Personal exemption for yourself, enter "1" if claimed _____			
2. If married, personal exemption for your spouse if not separately claimed (enter "1" if claimed) _____			
3. Exemptions for dependents _____			
4. Add the exemptions that you have claimed above and enter total _____			
5. Additional withholding per pay period under agreement with employer \$ _____			
Under the penalties of perjury, I certify that the number of exemptions claimed on this certificate does not exceed the number to which I am entitled.			
Signature _____		Date _____	

**Updated School Districts
Effective January 1, 2020**

New School Districts (6)

<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
0501*	Alexander LSD	1.00%	Athens, Meigs, Vinton
1402*	Clinton-Massie LSD	0.50%	Clinton, Greene, Warren
2301*	Amanda-Clearcreek LSD	2.00%	Fairfield
4509*	Northridge LSD	0.50%	Licking, Delaware, Knox
5103*	Pleasant LSD	1.00%	Marion
5105*	River Valley LSD	1.00%	Marion, Morrow

Rate Changes (7)

<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
0908*	Ross LSD	1.25%	Butler
2002	Central LSD	1.25%	Defiance, Williams
2004	Hicksville	1.50%	Defiance
2602	Evergreen LSD	1.50%	Fulton, Lucas
4604*	Riverside LSD	1.50%	Logan, Shelby
5903	Mount Gilead EVSD	1.50%	Morrow
8509*	Triway LSD	1.75%	Wayne, Holmes

Renewed (26)

<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
0203	Bluffton EVSD	0.50%	Allen, Hancock
1105	West Liberty-Salem LSD	1.75%	Champaign, Logan
1902	Arcanum-Butler LSD	1.50%	Darke
2606	Swanton LSD	0.75%	Fulton, Lucas
3201	Arcadia LSD	1.00%	Hancock, Seneca
3205	Liberty Benton LSD	0.75%	Hancock
3206	McComb LSD	1.50%	Hancock, Putnam, Wood
3304	Ridgemont LSD	1.75%	Hardin, Logan
3305	Riverdale LSD	1.00%	Hardin, Hancock, Wyandot
4508*	North Fork LSD	1.00%	Licking
4903	London CSD	1.00%	Madison
5010	Springfield LSD	1.00%	Mahoning
5501*	Bethel LSD	0.75%	Miami
5503	Covington EVSD	2.00%	Miami
5708	New Lebanon LSD	1.25%	Montgomery
6301	Antwerp LSD	1.50%	Paulding
6303	Wayne Trace LSD	1.25%	Paulding, Van Wert, Putnam
6802	National Trail LSD	1.75%	Preble, Darke
6803	Eaton CSD	1.50%	Preble
6806*	Tri-County North LSD	1.00%	Preble, Darke, Montgomery
6901	Columbus Grove LSD	1.00%	Putnam, Allen
6903	Jennings LSD	0.75%	Putnam
7106	Union-Scioto LSD	0.50%	Ross
7504	Fort Loramie LSD	1.50%	Shelby, Darke
7612*	Northwest LSD	1.00%	Stark, Summit, Wayne
8603*	Edon-Northwest LSD	1.00%	Williams

*Districts with an alternative earned income only tax.

Note: When you create W-2s for your employees, you should identify the school district by its **four-digit code**. By doing so, you will help your employees avoid any delay in the processing of their income tax returns.

School Districts With an Income Tax for 2020

Bold indicates a newly enacted rate, a rate change for 2020 or a change in the tax type

SD#	School District Name (and Counties)	Rate	Percent
Earned Income Only Tax Base School Districts			
0501	Alexander LSD (Athens, Meigs, Vinton)	.0100	1%
2301	Amanda-Clearcreek LSD (Fairfield)	.0200	2%
0502	Athens CSD (Athens)	.0100	1%
2302	Berne-Union LSD (Fairfield, Hocking)	.0200	2%
2801	Berkshire LSD (Geauga)	.0100	1%
5501	Bethel LSD (Miami)	.0075	¾%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%
5901	Cardington-Lincoln LSD (Marion, Morrow)	.0075	¾%
5401	Celina CSD (Mercer)	.0100	1%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%
7001	Clear Fork Valley LSD (Knox, Richland)	.0100	1%
1402	Clinton-Massie LSD (Clinton, Greene, Warren)	.0050	½%
5204	Cloverleaf LSD (Medina)	.0125	1¼%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%
8702	Eastwood LSD (Wood)	.0100	1%
8603	Edon-Northwest LSD (Williams)	.0100	1%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0075	¾%
0404	Geneva Area CSD (Ashtabula)	.0125	1¼%
7203	Gibsonburg EVSD (Sandusky, Wood)	.0100	1%
8503	Green LSD (Wayne)	.0050	½%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	.0150	1½%
6704	James A Garfield LSD (Portage)	.0150	1½%
4901	Jefferson LSD (Madison)	.0100	1%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0125	1¼%
2305	Lancaster CSD (Fairfield)	.0150	1½%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%
4904	Madison Plains LSD (Fayette, Franklin, Madison)	.0125	1¼%
5504	Miami East LSD (Champaign, Miami)	.0175	1¾%
5505	Milton-Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Erie, Huron)	.0150	1½%
8605	Montpelier EVSD (Williams)	.0125	1¼%
8705	North Baltimore LSD (Hancock, Wood)	.0125	1¼%
4508	North Fork LSD (Knox, Licking)	.0100	1%
1203	Northeastern LSD (Clark, Champaign)	.0100	1%
4509	Northridge LSD (Licking, Delaware, Knox)	.0050	½%
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%
1204	Northwestern LSD (Clark, Champaign)	.0100	1%
8706	Northwood LSD (Wood)	.0025	¼%

SD#	School District Name (and Counties)	Rate	Percent
Earned Income Only Tax Base School Districts			
7711	Norton CSD (Summit)	.0050	½%
8504	Norwayne LSD (Medina, Wayne)	.0075	¾%
5103	Pleasant LSD (Marion)	.0100	1%
5105	River Valley LSD (Marion, Morrow)	.0100	1%
4604	Riverside LSD (Logan, Shelby)	.0150	1½%
0908	Ross LSD (Butler)	.0125	1¼%
5008	Sebring LSD (Mahoning)	.0100	1%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
0604	St Mary's CSD (Auglaize)	.0100	1%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0150	1½%
6806	Tri-County North LSD (Darke, Montgomery, Preble)	.0100	1%
8509	Triway LSD (Holmes, Wayne)	.0175	1¾%
5509	Troy CSD (Miami)	.0150	1½%
2308	Walnut Township LSD (Fairfield)	.0175	1¾%
3907	Willard CSD (Crawford, Huron)	.0075	¾%
7107	Zane Trace LSD (Ross)	.0075	¾%

School Districts With an Income Tax for 2020

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SD#	School District Name (and Counties)	Rate	Percent
Traditional Tax Base School Districts			
3301	Ada EVSD (Hancock, Hardin)	.0150	1½%
7501	Anna LSD (Shelby)	.0150	1½%
1901	Ansonia LSD (Darke)	.0175	1¾%
6301	Antwerp LSD (Paulding)	.0150	1½%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	1½%
3202	Arlington LSD (Hancock)	.0125	1¼%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8701	Bowling Green CSD (Henry, Wood)	.0050	½%
5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0125	1¼%
1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
5402	Coldwater EVSD (Mercer)	.0050	½%
1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
6902	Continental LSD (Putnam)	.0100	1%
3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
5503	Covington EVSD (Miami)	.0200	2%
1503	Crestview LSD (Columbiana)	.0100	1%
8101	Crestview LSD (Van Wert)	.0100	1%
8502	Dalton LSD (Wayne)	.0075	¾%
4202	Danville LSD (Holmes, Knox)	.0150	1½%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Defiance, Williams)	.0100	1%
8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
2602	Evergreen LSD (Fulton, Lucas)	.0150	1½%
8001	Fairbanks LSD (Madison, Union)	.0100	1%
2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%

SD#	School District Name (and Counties)	Rate	Percent
Traditional Tax Base School Districts			
7503	Fairlawn LSD (Shelby)	.0075	¾%
7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
2603	Gorham Fayette LSD (Fulton)	.0100	1%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
4501	Granville EVSD (Licking)	.0075	¾%
2904	Greeneview LSD (Clinton, Fayette, Greene)	.0100	1%
1904	Greenville CSD (Darke)	.0050	½%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
3302	Hardin Northern LSD (Hancock, Hardin)	.0175	1¾%
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Delaware, Morrow)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
6904	Kalida LSD (Putnam)	.0100	1%
3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	1½%
6905	Leipsic LSD (Putnam)	.0075	¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
3502	Liberty Center LSD (Fulton, Henry)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
4903	London CSD (Madison)	.0100	1%
0303	Loudonville-Perrysville EVSD (Ashland, Holmes)	.0125	1¼%
0905	Madison LSD (Butler)	.0050	½%
3206	McComb LSD (Hancock, Putnam, Wood)	.0150	1½%
1102	Mechanicsburg EVSD (Champaign, Madison)	.0150	1½%
8604	Millcreek-West Unity LSD (Williams)	.0100	1%
6906	Miller City-New Cleveland LSD (Putnam)	.0125	1¼%
0601	Minster LSD (Auglaize, Darke, Mercer, Shelby)	.0100	1%
1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
5903	Mount Gilead EVSD (Morrow)	.0150	1½%
6802	National Trail LSD (Darke, Preble)	.0175	1¾%
0602	New Bremen LSD (Auglaize, Mercer, Shelby)	.0100	1%
0603	New Knoxville LSD (Auglaize, Shelby)	.0125	1¼%
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Ashland, Huron, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%

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Traditional Tax Base School Districts			
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Delaware, Union)	.0100	1%
5904	Northmor LSD (Marion, Morrow, Richland)	.0100	1%
8505	Northwestern LSD (Ashland, Wayne)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Sandusky, Seneca)	.0100	1%
8707	Otsego LSD (Henry, Lucas, Wood)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0150	1½%
6908	Ottoville LSD (Paulding, Putnam)	.0075	¾%
6909	Pandora-Gilboa LSD (Allen, Putnam)	.0175	1¾%
5405	Parkway LSD (Auglaize, Mercer, Van Wert)	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	½%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron, Richland)	.0100	1%
6804	Preble Shawnee LSD (Butler, Montgomery, Preble)	.0100	1%
2509	Reynoldsburg CSD (Fairfield, Franklin, Licking)	.0050	½%
3304	Ridgemont LSD (Hardin, Logan)	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
7507	Russia LSD (Darke, Shelby)	.0075	¾%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Fairfield, Licking)	.0075	¾%
0209	Spencerville LSD (Allen, Auglaize, Van Wert)	.0100	1%
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	1½%
2606	Swanton LSD (Fulton, Lucas)	.0075	¾%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
1103	Triad LSD (Champaign, Logan, Union)	.0150	1½%
1906	Tri-Village LSD (Darke)	.0150	1½%
6805	Twin Valley Community LSD (Preble)	.0150	1½%
7106	Union-Scioto LSD (Ross)	.0050	½%
1510	United LSD (Columbiana)	.0050	½%
8803	Upper Sandusky EVSD (Crawford, Marion, Wayne)	.0125	1¼%
3306	Upper Scioto Valley LSD (Auglaize, Hardin, Logan)	.0050	½%
5713	Valley View LSD (Montgomery, Preble)	.0125	1¼%
8104	Van Wert CSD (Van Wert)	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)	.0100	1%
0605	Wapakoneta CSD (Auglaize)	.0075	¾%
6303	Wayne Trace LSD (Paulding, Putnam, Van Wert)	.0125	1¼%

Traditional Tax Base School Districts			
0606	Waynesfield-Goshen LSD (Allen, Auglaize, Logan)	.0100	1%
4715	Wellington EVSD (Huron, Lorain)	.0100	1%
1105	West Liberty-Salem LSD (Champaign, Logan)	.0175	1¾%
3906	Western Reserve LSD (Erie, Huron)	.0125	1¼%
1404	Wilmington CSD (Clinton, Greene)	.0100	1%
3122	Wyoming CSD (Hamilton)	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2907	Yellow Springs EVSD (Clark, Greene)	.0100	1%