

Updated School Districts Effective January 1, 2019

New School Districts

<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
0404*	Geneva Area CSD	1.25%	Ashtabula
0604*	St. Mary's CSD	1.00%	Auglaize
4501	Granville EVSD	0.75%	Licking
4904*	Madison-Plains LSD	1.25%	Madison, Franklin, Fayette
6704*	James A. Garfield LSD	1.50%	Portage
7711*	Norton CSD	0.50%	Summit
8503*	Green LSD	0.50%	Wayne

Rate Changes

<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
5401*	Celina CSD	1.00%	Mercer
6907	Ottawa-Glandorf LSD	1.50%	Putnam
7203*	Gibsonburg EVSD	1.00%	Sandusky, Wood

Renewed

<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
1103	Triad LSD	1.50%	Champaign, Logan, Union
2602	Evergreen LSD	1.75%	Fulton, Lucas
3203	Cory-Rawson LSD	1.75%	Hancock
4503	Johnstown-Monroe LSD	1.00%	Licking, Delaware
4604	Riverside LSD	1.75%	Logan, Shelby
4901*	Jefferson LSD	1.00%	Madison
5506	Newton LSD	1.75%	Miami, Darke
6805	Twin Valley Community LSD	1.50%	Preble
7202	Fremont LSD	1.25%	Sandusky
7405	Old Fort LSD	1.00%	Seneca, Sandusky
7506*	Jackson Center LSD	1.50%	Shelby, Logan, Auglaize
8101	Crestview LSD	1.00%	Van Wert
8703	Elmwood LSD	1.25%	Wood, Hancock
8801	Carey EVSD	1.00%	Wyandot, Seneca
8803	Upper Sandusky EVSD	1.25%	Wyandot, Crawford, Marion

*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 2019

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Boldface indicates a newly enacted rate, a rate change for 2019 or a change in the tax type.

SD#	School District Name (and Counties)	Rate	Percent	SD#	School District Name (and Counties)	Rate	Percent
Earned Income Only Tax Base School Districts				Traditional Tax Base School Districts			
0502	Athens CSD (Athens)	.0100	1%	3301	Ada EVSD (Hancock, Hardin)	.0150	1½%
2801	Berkshire LSD (Geauga)	.0100	1%	7501	Anna LSD (Shelby)	.0150	1½%
2302	Berne-Union LSD (Fairfield, Hocking)	.0200	2%	1901	Ansonia LSD (Darke)	.0175	1¾%
5501	Bethel LSD (Miami)	.0075	¾%	6301	Antwerp LSD (Paulding)	.0150	1½%
7502	Botkins LSD (Auglaize, Shelby)	.0125	1¼%	3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
5901	Cardington-Lincoln LSD (Marion, Morrow)	.0075	¾%	1902	Arcanum-Butler LSD (Darke)	.0150	1½%
5401	Celina CSD (Mercer)	.0100	1%	3202	Arlington LSD (Hancock)	.0125	1¼%
8501	Chippewa LSD (Wayne)	.0100	1%	2001	Ayersville LSD (Defiance)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	¾%	3901	Bellevue CSD (Erie, Huron, Sandusky, Seneca)	.0050	½%
7001	Clear Fork Valley LSD (Knox, Richland)	.0100	1%	2501	Bexley CSD (Franklin)	.0075	¾%
5204	Cloverleaf LSD (Medina)	.0125	1¼%	2101	Big Walnut LSD (Delaware)	.0075	¾%
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0100	1%	2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%	0203	Bluffton EVSD (Allen, Hancock)	.0050	½%
8702	Eastwood LSD (Wood)	.0100	1%	8701	Bowling Green CSD (Henry, Wood)	.0050	½%
8603	Edon-Northwest LSD (Williams)	.0100	1%	5502	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
5101	Elgin LSD (Delaware, Hardin, Marion)	.0075	¾%	8601	Bryan CSD (Williams)	.0100	1%
0404	Geneva Area CSD (Ashtabula)	.0125	1¼%	1701	Buckeye Central LSD (Crawford, Huron, Richland, Seneca)	.0150	1½%
7203	Gibsonburg EVSD (Sandusky, Wood)	.0100	1%	2102	Buckeye Valley LSD (Delaware, Marion, Morrow, Union)	.0100	1%
8503	Green LSD (Wayne)	.0050	½%	2502	Canal Winchester LSD (Fairfield, Franklin)	.0075	¾%
3603	Greenfield EVSD (Fayette, Highland, Ross)	.0125	1¼%	8801	Carey EVSD (Seneca, Wyandot)	.0100	1%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	1¼%	8301	Carlisle LSD (Montgomery, Warren)	.0100	1%
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%	2902	Cedar Cliff LSD (Clark, Greene)	.0125	1¼%
7506	Jackson Center LSD (Auglaize, Logan, Shelby)	.0150	1½%	4201	Centerburg LSD (Delaware, Knox, Licking)	.0075	¾%
6704	James A Garfield LSD (Portage)	.0150	1½%	2002	Central LSD (Defiance, Williams)	.0075	¾%
4901	Jefferson LSD (Madison)	.0100	1%	1303	Clermont-Northeastern LSD (Brown, Clermont)	.0100	1%
4902	Jonathan Alder LSD (Franklin, Madison, Union)	.0125	1¼%	5402	Coldwater EVSD (Mercer)	.0050	½%
2305	Lancaster CSD (Fairfield)	.0150	1½%	1703	Colonel Crawford LSD (Crawford)	.0125	1¼%
6502	Logan Elm LSD (Hocking, Pickaway)	.0100	1%	1502	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
4904	Madison Plains LSD (Fayette, Franklin, Madison)	.0125	1¼%	6901	Columbus Grove LSD (Allen, Putnam)	.0100	1%
5504	Miami East LSD (Champaign, Miami)	.0175	1¾%	6902	Continental LSD (Putnam)	.0100	1%
5505	Milton-Union EVSD (Miami)	.0125	1¼%	3203	Cory-Rawson LSD (Hancock)	.0175	1¾%
3902	Monroeville LSD (Erie, Huron)	.0150	1½%	5503	Covington EVSD (Miami)	.0200	2%
8605	Montpelier EVSD (Williams)	.0125	1¼%	1503	Crestview LSD (Columbiana)	.0100	1%
8705	North Baltimore LSD (Hancock, Wood)	.0125	1¼%	8101	Crestview LSD (Van Wert)	.0100	1%
4508	North Fork LSD (Knox, Licking)	.0100	1%	8502	Dalton LSD (Wayne)	.0075	¾%
1203	Northeastern LSD (Clark, Champaign)	.0100	1%	4202	Danville LSD (Holmes, Knox)	.0150	1½%
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%	2003	Defiance CSD (Defiance, Paulding)	.0050	½%
1204	Northwestern LSD (Clark, Champaign)	.0100	1%	6803	Eaton CSD (Preble)	.0150	1½%
8706	Northwood LSD (Wood)	.0025	¼%	8602	Edgerton LSD (Defiance, Williams)	.0100	1%
7711	Norton CSD (Summit)	.0050	½%	8703	Elmwood LSD (Hancock, Wood)	.0125	1¼%
8504	Norwayne LSD (Medina, Wayne)	.0075	¾%	2602	Evergreen LSD (Fulton, Lucas)	.0175	1¾%
0908	Ross LSD (Butler)	.0075	¾%	8001	Fairbanks LSD (Madison, Union)	.0100	1%
5008	Sebring LSD (Mahoning)	.0100	1%	2903	Fairborn CSD (Clark, Greene, Montgomery)	.0050	½%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%	2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
0604	St. Marys CSD (Auglaize)	.0100	1%	7503	Fairlawn LSD (Shelby)	.0075	¾%
6503	Teays Valley LSD (Fairfield, Franklin, Pickaway)	.0150	1½%	7504	Fort Loramie LSD (Darke, Shelby)	.0150	1½%
6806	Tri-County North LSD (Darke, Montgomery, Preble)	.0100	1%	5406	Fort Recovery LSD (Darke, Mercer)	.0150	1½%
8509	Triway LSD (Holmes, Wayne)	.0075	¾%	1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
5509	Troy CSD (Miami)	.0150	1½%	7202	Fremont CSD (Sandusky)	.0125	1¼%
2308	Walnut Township LSD (Fairfield)	.0175	1¾%	2603	Gorham Fayette LSD (Fulton)	.0100	1%
3907	Willard CSD (Crawford, Huron)	.0075	¾%	1305	Goshen LSD (Clermont, Warren)	.0100	1%
7107	Zane-Trace LSD (Ross)	.0075	¾%				

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SD#	School District Name (and Counties)	Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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)	.0075	¾%
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, Knox, Richland)	.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)	.0075	¾%
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%
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%

SD#	School District Name (and Counties)	Rate	Percent
Traditional Tax Base School Districts (cont'd.)			
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%
4604	Riverside LSD (Logan, Shelby)	.0175	1¾%
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, Wyandot)	.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%
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%