

**Updated School Districts  
Effective January 1, 2023**

<b><u>New School District (1)</u></b>			
<b><u>School District #</u></b>	<b><u>School District</u></b>	<b><u>Rate</u></b>	<b><u>Counties (Primary First)</u></b>
2607*	Wauseon EVSD	1.75%	Fulton
<b><u>Expired School District (1)</u></b>			
<b><u>School District #</u></b>	<b><u>School District</u></b>	<b><u>Rate</u></b>	<b><u>Counties (Primary First)</u></b>
1404	Wilmington CSD	1.00%	Clinton, Greene
<b><u>Rate Changes (2)</u></b>			
<b><u>School District #</u></b>	<b><u>School District</u></b>	<b><u>Rate</u></b>	<b><u>Counties (Primary First)</u></b>
3202	Arlington LSD	1.75%	Hancock
5204*	Cloverleaf LSD	1.00%	Medina
<b><u>Renewed (10)</u></b>			
<b><u>School District #</u></b>	<b><u>School District</u></b>	<b><u>Rate</u></b>	<b><u>Counties (Primary First)</u></b>
0203	Bluffton EVSD	0.50%	Allen, Hancock
0604*	St Marys CSD	1.00%	Auglaize
1105	West Liberty-Salem LSD	1.75%	Champaign, Logan
2001	Ayersville LSD	1.00%	Defiance
2602	Evergreen LSD	1.50%	Fulton, Lucas
4507	Newark CSD	1.00%	Licking
5901*	Cardington-Lincoln LSD	0.75%	Morrow, Marion
6909	Pandora-Gilboa LSD	1.75%	Putnam, Allen
7203*	Gibsonburg EVSD	1.00%	Sandusky, Wood
8501*	Chippewa LSD	1.00%	Wayne

\*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 2023

**Bold indicates a newly enacted rate, a rate change for 2023 or a change in the tax type**

SD#	School District Name (and Counties)	Rate	Percent
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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%
2801	Berkshire LSD (Geauga)	.0100	1%
2302	Berne Union LSD (Fairfield, Hocking)	.0200	2%
5501	Bethel LSD (Miami)	.0075	¾%
7502	Botkins LSD (Shelby, Auglaize)	.0125	1¼%
<b>5901</b>	<b>Cardington-Lincoln LSD (Morrow, Marion)</b>	<b>.0075</b>	<b>¾%</b>
5401	Celina CSD (Mercer)	.0100	1%
<b>8501</b>	<b>Chippewa LSD (Wayne)</b>	<b>.0100</b>	<b>1%</b>
6501	Circleville CSD (Pickaway)	.0075	¾%
7001	Clear Fork Valley LSD (Richland, Knox)	.0100	1%
1402	Clinton-Massie LSD (Clinton, Greene, Warren)	.0050	½%
<b>5204</b>	<b>Cloverleaf LSD (Medina)</b>	<b>.0100</b>	<b>1%</b>
7201	Clyde-Green Springs EVSD (Sandusky, Seneca)	.0150	1½%
1704	Crestline EVSD (Crawford, Richland)	.0025	¼%
1505	East Palestine CSD (Columbiana)	.0050	½%
8702	Eastwood LSD (Wood)	.0100	1%
8603	Edon-Northwest LSD (Williams)	.0100	1%
5101	Elgin LSD (Marion, Delaware, Hardin)	.0075	¾%
0404	Geneva Area CSD (Ashtabula)	.0125	1¼%
<b>7203</b>	<b>Gibsonburg EVSD (Sandusky, Wood)</b>	<b>.0100</b>	<b>1%</b>
8503	Green LSD (Wayne)	.0050	½%
3603	Greenfield EVSD (Highland, Fayette, Ross)	.0125	1¼%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	1¼%
7403	Hopewell-Loudon LSD (Seneca)	.0050	½%
7506	Jackson Center LSD (Shelby, Auglaize, Logan)	.0150	1½%
6704	James A Garfield LSD (Portage)	.0150	1½%
4901	Jefferson LSD (Madison)	.0100	1%
4902	Jonathan Alder LSD (Madison, Franklin, Union)	.0125	1¼%
2305	Lancaster CSD (Fairfield)	.0150	1½%
6502	Logan Elm LSD (Pickaway, Hocking)	.0100	1%
4904	Madison Plains LSD (Madison, Fayette, Franklin)	.0125	1¼%
5504	Miami East LSD (Miami, Champaign)	.0175	1¾%
5505	Milton-Union EVSD (Miami)	.0125	1¼%
3902	Monroeville LSD (Huron, Erie)	.0150	1½%
8605	Montpelier EVSD (Williams)	.0125	1¼%
8705	North Baltimore LSD (Wood, Hancock)	.0125	1¼%
4508	North Fork LSD (Licking, Knox)	.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%

Earned Income Only Tax Base School Districts			
1204	Northwestern LSD (Clark, Champaign)	.0100	1%
8706	Northwood LSD (Wood)	.0025	¼%
7711	Norton CSD (Summit)	.0050	½%
8504	Norwayne LSD (Wayne, Medina)	.0075	¾%
5103	Pleasant LSD (Marion)	.0100	1%
5104	Ridgedale LSD (Marion, Crawford, Wyandot)	.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%
7508	Sidney CSD (Shelby, Logan)	.0075	¾%
3118	Southwest LSD (Hamilton, Butler)	.0075	¾%
<b>0604</b>	<b>St Marys CSD (Auglaize)</b>	<b>.0100</b>	<b>1%</b>
6503	Teays Valley LSD (Pickaway, Fairfield, Franklin)	.0150	1½%
6806	Tri-County North LSD (Preble, Darke, Montgomery)	.0100	1%
8509	Triway LSD (Wayne, Holmes)	.0100	1%
5509	Troy CSD (Miami)	.0150	1½%
2308	Walnut Township LSD (Fairfield)	.0175	1¾%
2402	Washington Court House CSD (Fayette)	.0100	1%
<b>2607</b>	<b>Wauseon EVSD (Fulton)</b>	<b>.0175</b>	<b>1¾%</b>
3907	Willard CSD (Huron, Crawford)	.0075	¾%
7107	Zane Trace LSD (Ross)	.0075	¾%

# School Districts With an Income Tax for 2023

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Traditional Tax Base School Districts			
3301	Ada EVSD (Hardin, Hancock)	.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%
<b>3202</b>	<b>Arlington LSD (Hancock)</b>	<b>.0175</b>	<b>1¾%</b>
<b>2001</b>	<b>Ayersville LSD (Defiance)</b>	<b>.0100</b>	<b>1%</b>
3901	Bellevue CSD (Huron, Erie, Sandusky, Seneca)	.0050	½%
2501	Bexley CSD (Franklin)	.0075	¾%
2101	Big Walnut LSD (Delaware)	.0075	¾%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
<b>0203</b>	<b>Bluffton EVSD (Allen, Hancock)</b>	<b>.0050</b>	<b>½%</b>
8701	Bowling Green CSD (Wood, Henry)	.0050	½%
5502	Bradford EVSD (Miami, Darke, 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 (Franklin, Fairfield)	.0075	¾%
8801	Carey EVSD (Wyandot, Seneca)	.0100	1%
8301	Carlisle LSD (Warren, Montgomery)	.0100	1%
2902	Cedar Cliff LSD (Greene, Clark)	.0125	1¼%
4201	Centerburg LSD (Knox, Delaware, Licking)	.0075	¾%
2002	Central LSD (Defiance, Williams)	.0125	1¼%
1303	Clermont-Northeastern LSD (Clermont, Brown)	.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 (Putnam, Allen)	.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 (Knox, Holmes)	.0150	1½%
2003	Defiance CSD (Defiance, Paulding)	.0050	½%
0204	Delphos CSD (Allen, Van Wert)	.0050	½%
6803	Eaton CSD (Preble)	.0150	1½%
8602	Edgerton LSD (Williams, Defiance)	.0100	1%

Traditional Tax Base School Districts			
8703	Elmwood LSD (Wood, Hancock)	.0125	1¼%
<b>2602</b>	<b>Evergreen LSD (Fulton, Lucas)</b>	<b>.0150</b>	<b>1½%</b>
8001	Fairbanks LSD (Union, Madison)	.0100	1%
2903	Fairborn CSD (Greene, Clark, Montgomery)	.0050	½%
2304	Fairfield Union LSD (Fairfield, Hocking, Perry)	.0200	2%
7503	Fairlawn LSD (Shelby)	.0075	¾%
2603	Fayette LSD (Fulton)	.0100	1%
7504	Fort Loramie LSD (Shelby, Darke)	.0150	1½%
5406	Fort Recovery LSD (Mercer, Darke)	.0150	1½%
1903	Franklin Monroe LSD (Darke, Miami)	.0075	¾%
7202	Fremont CSD (Sandusky)	.0125	1¼%
1305	Goshen LSD (Clermont, Warren)	.0100	1%
4501	Granville EVSD (Licking)	.0075	¾%
2904	Greeneview LSD (Greene, Clinton, Fayette)	.0100	1%
1904	Greenville CSD (Darke)	.0050	½%
3302	Hardin Northern LSD (Hardin, Hancock)	.0175	1¾%
7505	Hardin-Houston LSD (Shelby)	.0075	¾%
2004	Hicksville EVSD (Defiance)	.0150	1½%
5902	Highland LSD (Morrow, Delaware)	.0050	½%
3604	Hillsboro CSD (Highland)	.0100	1%
3501	Holgate LSD (Henry)	.0150	1½%
6903	Jennings LSD (Putnam)	.0075	¾%
4503	Johnstown-Monroe LSD (Licking, Delaware)	.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%
3502	Liberty Center LSD (Henry, Fulton)	.0175	1¾%
2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
3205	Liberty-Benton LSD (Hancock)	.0075	¾%
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%

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Traditional Tax Base School Districts			
8802	Mohawk LSD (Wyandot, Crawford, Seneca)	.0100	1%
5903	Mount Gilead EVSD (Morrow)	.0150	1½%
6802	National Trail LSD (Preble, Darke)	.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 (Huron, Ashland, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	1½%
<b>4507</b>	<b>Newark CSD (Licking)</b>	<b>.0100</b>	<b>1%</b>
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Union, Delaware)	.0100	1%
5904	Northmor LSD (Morrow, Marion, Richland)	.0100	1%
8505	Northwestern LSD (Wayne, Ashland)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	½%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Seneca, Sandusky)	.0100	1%
8707	Otsego LSD (Wood, Henry, Lucas)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0150	1½%
6908	Ottoville LSD (Putnam, Paulding)	.0075	¾%
<b>6909</b>	<b>Pandora-Gilboa LSD (Putnam, Allen)</b>	<b>.0175</b>	<b>1¾%</b>
5405	Parkway LSD (Mercer, Auglaize, 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%
2605	Pike-Delta-York LSD (Fulton)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Richland, Crawford, Huron)	.0100	1%
6804	Preble Shawnee LSD (Preble, Butler, Montgomery)	.0175	1¾%
2509	Reynoldsburg CSD (Franklin, Fairfield, Licking)	.0050	½%
3304	Ridgemont LSD (Hardin, Logan)	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
7507	Russia LSD (Shelby, Darke)	.0075	¾%
7406	Seneca East LSD (Seneca, Huron)	.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 (Licking, Fairfield)	.0075	¾%

Traditional Tax Base School Districts			
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 (Wyandot, Crawford, Marion)	.0125	1¼%
3306	Upper Scioto Valley LSD (Hardin, Auglaize, Logan)	.0050	½%
5713	Valley View LSD (Montgomery, Preble)	.0175	1¾%
3207	Van Buren LSD (Hancock)	.0100	1%
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 (Auglaize, Allen, Logan)	.0100	1%
4715	Wellington EVSD (Lorain, Huron)	.0100	1%
<b>1105</b>	<b>West Liberty-Salem LSD (Champaign, Logan)</b>	<b>.0175</b>	<b>1¾%</b>
3906	Western Reserve LSD (Huron, Erie)	.0125	1¼%
3122	Wyoming CSD (Hamilton)	.0125	1¼%
2906	Xenia Community CSD (Greene, Warren)	.0050	½%
2907	Yellow Springs EVSD (Greene, Clark)	.0100	1%