



### Updated School District Income Tax Rates Effective January 1, 2023

The chart below lists the updates to school districts effective in 2023. The changes include a newly enacted school district, an expired school district, school districts that changed their rate percentage, and those districts that renewed their school district rate at the same existing percentage. In addition, the tax rate percentage and whether the district adopted a traditional tax base or earned income tax base is also listed for each district.

For a **complete list of all** school district tax rates effective for January 1, 2023, click on the following link: [2023 School District Rates](#). For more information on employer withholding and school district withholding, click on the following link: [Employer Withholding](#).

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

<u>New School Districts (1)</u>			
<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
2607*	Wauseon EVSD	1.75%	Fulton
<u>Expired School District (1)</u>			
<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
1404	Wilmington CSD	1.00%	Clinton, Greene
<u>Rate Changes (2)</u>			
<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
3202	Arlington LSD	1.75%	Hancock
5204*	Cloverleaf LSD	1.00%	Medina
<u>Renewed (10)</u>			
<u>School District #</u>	<u>School District</u>	<u>Rate</u>	<u>Counties (Primary First)</u>
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*	Chinnewa LSD	1.00%	Wavne

\*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.