

2022 School District Estimated Income Tax Worksheet (DO NOT FILE)

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| 1. Expected 2022 school district income tax base (see "School District Income Tax Base" below)..... | 1. | |
| 2. School district tax rate (see pages 2-3) | 2. | |
| 3. Multiply line 1 by line 2 | 3. | |
| 4. If you or your spouse (if filing jointly) will be age 65 or older during 2022, enter \$50..... | 4. | |
| 5. Estimated 2022 school district income tax liability. Line 3 minus line 4 | 5. | |
| 6. School district income tax liability from your 2021 SD 100, line 4 | 6. | |
| 7. Multiply line 5 by 90% (.90) | 7. | |
| 8. Enter the lesser of line 6 or line 7 (If you did not file a 2021 SD 100, enter the amount from line 7)..... | 8. | |
| 9. 2021 credit carryforward and expected 2022 school district income tax withholding | 9. | |
| 10. Estimated required installment. Line 8 minus line 9 | 10. | |
| 11. Your quarterly estimated payment. Multiply line 10 by 25% (.25) | 11. | |

2022 School District Estimated Income Tax Instructions

Do I Have To Make Estimated Payments?

If your income is subject to school district withholding, you generally do not need to make estimated payments. You should make estimated payments for tax year 2022 if your estimated school district tax liability (total tax minus total credits) less school district withholding is more than \$500. Individuals generally must make estimated payments if they are:

- Employees who are under-withheld by their employers;
- Retirees without school district tax withholding from their pensions;
- Pass-through entity investors or sole proprietors; AND/OR
- Individuals with large amounts of investment income.

Estimated payments are due as follows:

1st quarter - April 18, 2022
 2nd quarter - June 15, 2022
 3rd quarter - Sept. 15, 2022
 4th quarter - Jan. 17, 2023

Use the Ohio SD 100ES vouchers to make estimated school district income tax payments. Joint filers should determine their combined estimated school district tax liability and make joint estimated payments. See information release IT 2006-01 titled "Estimated Payment Allocation Process" at tax.ohio.gov.

Note: Instead of making estimated payments, you can increase your Ohio withholding by filing a revised Ohio IT 4 with your employer. Also, special rules regarding estimated payments apply to certain taxpayers with farming and/or fishing income. See Adm. Code 5703-7-04.

If you do not make the required estimated payments, you may be subject to an interest penalty for underpayment of estimated taxes. See form IT/SD 2210.

For more information, see the "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" topic at tax.ohio.gov/FAQ.

What Are My Payment Options?

Once you have calculated your estimated payments, you must pay them quarterly through any of the following methods:

- **Online** - Pay via electronic check, debit card or credit card using the Department's Online Services or Guest Payment Service at tax.ohio.gov/pay.
- **By Phone** - Pay by credit or debit card by calling ACI Payments at 1-800-272-9829 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment). The Ohio jurisdiction code is 6446. **ACI Payments charges a convenience fee equal to 2.5% of your payment or \$1, whichever is greater.** The state of Ohio does not receive any of this fee.
- **By Mail** - Send a check or money order with the appropriate payment voucher. Make the payment payable to "Ohio Treasurer of State."

School District Income Tax Base

Taxing school districts use one of the following two tax bases:

The **traditional tax base** uses modified adjusted gross income to calculate the tax base. Refer to lines 19-23 of the 2021 SD 100 to assist you in estimating this tax base.

The **earned income tax base** uses "earned income" to calculate the tax base. Refer to lines 24-27 of the 2021 SD 100 to assist you in estimating this tax base.



School Districts With an Income Tax for 2022

Bold indicates a newly enacted rate, a rate change for 2022 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% |
| 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% |
| 5901 | Cardington-Lincoln LSD (Morrow, Marion) | .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 (Richland, Knox) | .0100 | 1% |
| 1402 | Clinton-Massie LSD (Clinton, Greene, Warren) | .0050 | ½% |
| 5204 | Cloverleaf LSD (Medina) | .0125 | 1¼% |
| 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% |
| 7203 | Gibsonburg EVSD (Sandusky, Wood) | .0100 | 1% |
| 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% |

| SD# | School District Name (and Counties) | Rate | Percent |
|---|--|--------------|-----------|
| Earned Income Only Tax Base School Districts | | | |
| 7612 | Northwest LSD (Stark, Summit, Wayne) | .0100 | 1% |
| 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% |
| 0604 | St Mary's CSD (Auglaize) | .0100 | 1% |
| 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% |
| 3907 | Willard CSD (Huron, Crawford) | .0075 | ¾% |
| 7107 | Zane Trace LSD (Ross) | .0075 | ¾% |

School Districts With an Income Tax for 2022

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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 (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% |
| 8703 | Elmwood LSD (Wood, Hancock) | .0125 | 1¼% |
| 2602 | Evergreen LSD (Fulton, Lucas) | .0150 | 1½% |
| 8001 | Fairbanks LSD (Union, Madison) | .0100 | 1% |

| SD# | School District Name (and Counties) | Rate | Percent |
|---------------------------------------|--|-------|---------|
| Traditional Tax Base School Districts | | | |
| 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 (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% |
| 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% |
| 8802 | Mohawk LSD (Crawford, Seneca, Wyandot) | .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% |

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|--|--|--------------|------------|
| Traditional Base School Districts | | | |
| 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% |
| 4507 | Newark CSD (Licking) | .0100 | 1% |
| 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% |
| 6909 | Pandora-Gilboa LSD (Putnam, Allen) | .0175 | 1¾% |
| 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 (Crawford, Huron, Richland) | .0100 | 1% |
| 6804 | Preble Shawnee LSD (Butler, Montgomery, Preble) | .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 (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 (Licking, Fairfield) | .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% |

| SD# | School District Name (and Counties) | Rate | Percent |
|--|---|-------|---------|
| Traditional Base School Districts | | | |
| 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) | .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 (Allen, Auglaize, Logan) | .0100 | 1% |
| 4715 | Wellington EVSD (Lorain, Huron) | .0100 | 1% |
| 1105 | West Liberty-Salem LSD (Champaign, Logan) | .0175 | 1¾% |
| 3906 | Western Reserve LSD (Huron, Erie) | .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 (Greene, Clark) | .0100 | 1% |