FINDLAY CITY SCHOOLS

EARNED INCOME TAX FAQ

Beginning in 2026, residents of the Findlay City School District will pay a 1% earned income tax to support Findlay City Schools. This tax is separate from federal, state, and city income taxes and is collected by the State of Ohio on behalf of the district.

At a Glance

Who pays?
Only residents of the Findlay City School District.

Tax rate:
1% of earned income.

Type of tax:
Earned income tax only – not on most retirement or investment income.

Collected by:
Ohio Department of Taxation, then distributed to Findlay City Schools.

School district ID number:
Findlay City Schools – 3204

What Counts as Earned Income?

Earned Income Includes

- ✓ Wages, salaries, and tips
- ✓ Other employee compensation
- ✓ Self-employment income from sole proprietorships and partnerships (to the extent included in Ohio adjusted gross income)

**There are no personal exemptions under the school district earned income tax.*

The earned income tax does not apply to

- ✗ Retirement income (pensions, Social Security, etc.)
- ✗ Unemployment compensation
- ✗ Worker's Compensation
- ✗ Lottery winnings
- ✗ Interest and dividends
- ✗ Capital gains

How Do I Pay the Tax?

Most residents will pay through employer withholding:

- Tell your employer that you live in Findlay City School District (3204).
- Ohio employers are required to ask for your public school district of residence and withhold the school district income tax when applicable.

You may also pay through:

- **Quarterly estimated payments**, and/or
- **An annual school district tax return**

All payments and forms are filed with the **Ohio Department of Taxation**, not the school district.

Do I Need to File a School District Tax Form?

YES

You must file the **SD 100 School District Income Tax Return.**

If you had earned income:

- ✔ Calculate your tax: **earned income × 1%**
- ✔ Subtract any school district tax withheld by your employer and any quarterly payments made
- ✔ If you still owe, pay the Ohio Department of Taxation
- ✔ Overpayments may be refunded, just like state and federal income taxes

If you had no earned income (most retirees):

Enter zero for:

- ✔ Earned income
- ✔ Tax withheld
- ✔ Quarterly payments
- ✔ Amount Owed

Filing Deadline

The deadline is the same as the Ohio state income tax deadline (typically April 15).

Questions?

Scan the QR code to contact the Ohio Department of Taxation

Additional Resources:

- **Ohio Department of Taxation** (toll-free): 800-282-1780
- **Findlay City Schools District Office** 419-425-8204
- **City of Findlay Income Tax Department** 419-424-7802