



WICKLIFFE CITY SCHOOLS

EARNED INCOME TAX FAQ

Beginning in 2027, residents of the Wickliffe City School District will pay a 1% earned income tax to support our local school district. This is separate from other federal, state, and city income taxes, and is collected by the State of Ohio on the district's behalf.

Key Details



Who Pays?

All **residents** of the Wickliffe City School District



Collected By?

Ohio Department of Taxation.
Then distributed to WCSD.



What's the Rate?

1.0% of **Earned Income**



How Do I File?

For *most*, paid via withholding by employer (just like state & federal income taxes)



Type of Tax?

Earned Income tax *only*. Does **not** apply to Social Security, and most retirement or investment incomes.



Our School District ID #?

Wickliffe CSD **#4308**

What Counts as "Earned Income"?

Earned Income Includes

- **Wages, Salary, Tips**
- **Other Employee Compensation**
- **Self-Employment Income** from sole proprietorships and partnerships (*to the extent its included in Ohio Adjusted Gross Income*)

Does NOT Apply To:

- **Retirement Income** such as pensions & **Social Security**
- **Unemployment Compensation**
- **Worker's Compensation**
- **Lottery Winnings**
- **Interest & Dividends**
- **Capital Gains**

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

How Do I Pay the Tax?

MOST Residents will pay via Employer Withholding:

- ➔ Inform your employer you live in the Wickliffe City School District (4308)
- ➔ Ohio employers are required to ask your public school district of resident, and withhold the school district income tax when applicable.

But, you may also pay through:

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

NOTE: 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**
(includes most workers)

- ✓ Calculate your tax. Its **your earned income** x **1.0%**
- ✓ Subtract any school district tax **withheld** by your employer and any quarterly payments made
- ✓ If you still owe, pay the **Ohio Dept. of Taxation**
- ✓ Overpayments are **refunded**, just like your state and federal income tax returns.

If you had **No Earned Income**
(includes most retirees)

Enter **Zero** for:

- ✓ **Earned Income**
- ✓ **Tax Withheld**
- ✓ **Quarterly Payments**
- ✓ **Amount Owed**

Filing Deadline?



Deadline is the same as Ohio State Income Tax deadline.

****Typically, April 15****

More Questions?

Scan the QR code to find more info thru the Ohio Dept. of Taxation



Other Resources

Ohio Dept of Taxation (toll-free)
800-282-1780

Wickliffe City Schools (Treasurer)
440-943-7735

City of Wickliffe (Finance Dept)
440-943-7117