



# School District Income Taxes

**35%**

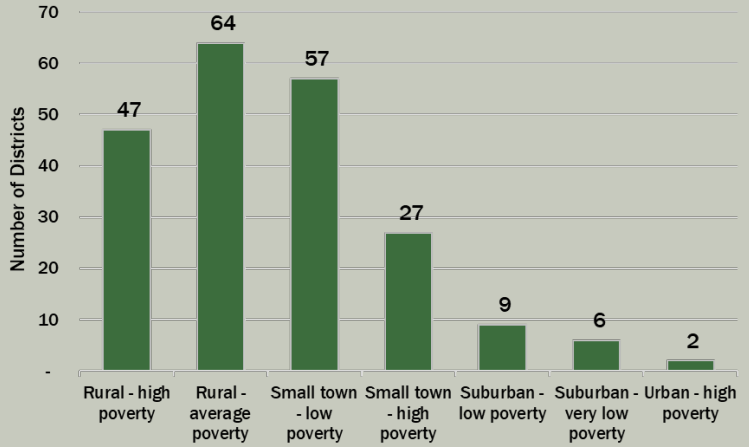
of Ohio's school districts levy an income tax.

Those that levy them tend to be **rural or small town** districts with relatively **small student enrollment**

Of the 212 school districts with an income tax...

<b>92%</b>	are rural or small town districts
<b>91%</b>	are at the 20-mill property tax floor for at least one class of real property. <small>* Real property taxes for floor districts generally grow at the same rate as property values (tax reduction factors do not apply).</small>
<b>47%</b>	enroll less than 1,000 students

Income Tax-Levying Districts by Typology, FY 2024



<b>In FY 2024</b>	<b>212 districts</b>	with active levies collected income taxes totaling	<b>\$680 million</b>
This represents	<b>27%</b>	of their local operating revenue and an average of	<b>\$2,262 per pupil</b>

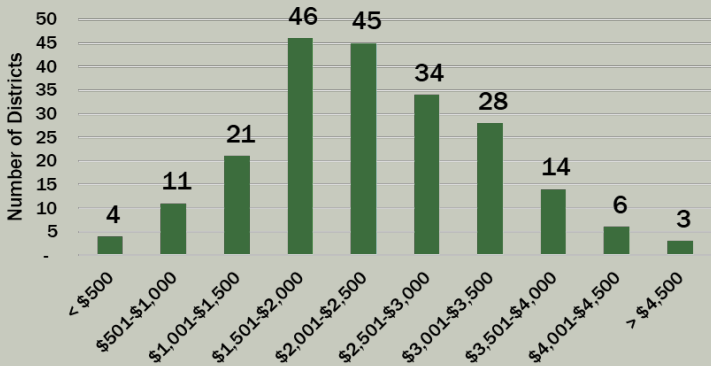
**69%**

of income tax districts collected \$1,000 to \$3,000 per pupil from the tax

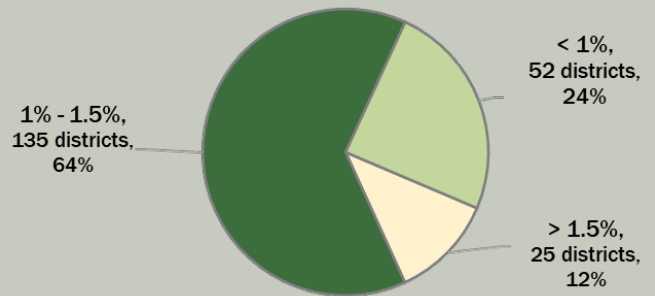
**64%**

of income tax districts levy rates between 1% and 1.5%

Distribution of Income Tax per Pupil, FY 2024



Distribution of School District Income Tax Rates, FY 2024



Very small per-pupil amounts (\$200 or less) often indicate the beginning or ending of a levy. Two districts began levying an income tax in FY 2024.

2.0% is the highest tax rate levied (6 districts); 0.25% is the lowest (2 districts)

Income tax revenue equated to a median property tax rate of **9 mills**

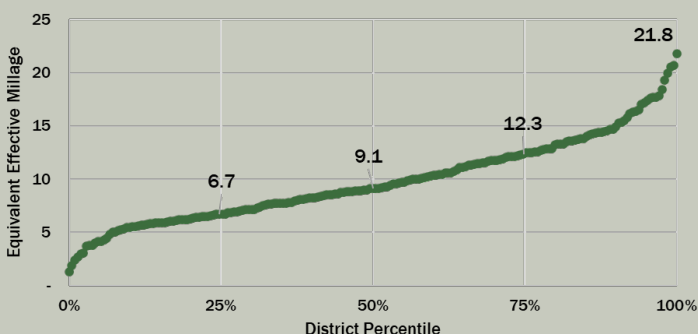
**69%**

of income tax districts tax residents' Ohio adjusted gross income (AGI)

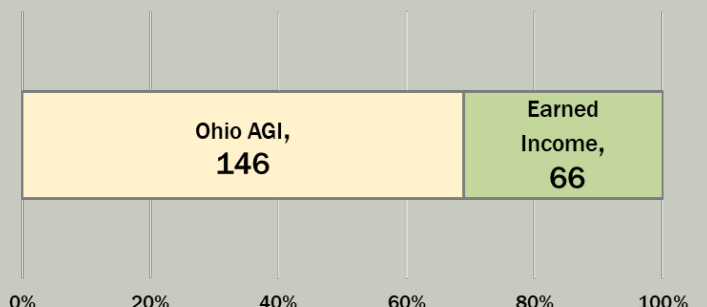
**31%**

of income tax districts tax residents' earned income

Distribution of Effective Millage of School District Income Taxes, FY 2024



Share of Districts by Income Tax Basis, FY 2024



Equivalent millage = income tax revenue / taxable property value x 1,000

Income tax levies are not included in the 20-mill floor calculation. Income tax districts tend to be on the floor, supplementing property tax revenues with income tax revenues.

Earned income includes only wages, salaries, and self-employment income. Ohio AGI adds tips, interest, dividends, and several other categories, making for a larger tax base.