

March 8, 2010

To Employers of Carlisle Local School District Residents

The purpose of this letter is to serve as a reminder that effective January 1, 2004, all employers should begin withholding a 1% School District Income Tax on the income of all of their employees who reside in the Carlisle Local School District (District). This tax was approved by the voters of the Carlisle School District on May 6, 2003 and is to be withheld by employers on the income of all residents of the District, regardless of where the employee works. If the employee **lives** within the boundaries of the District, their income is subject to the tax.

Please do not confuse this with any City Income Tax, as it is a completely separate income tax. Unlike the City Income Tax, the School District Income Tax is based on where the employee lives, not where they work.

Provisions of the School District Income Tax are spelled out in Chapters 5747 and 5748 of the Ohio Revised Code. As an employer, you are required to withhold this 1% School District Income Tax if your employee lives in Carlisle Local School District. The tax you withhold from the employee's pay is submitted to the Ohio Department of Taxation on SD-101 forms you get from the State. Please note that our four-digit School District ID number is **8301**. It is very important that this number is used during your payroll processing and subsequent remittance of the tax to the Ohio Department of Taxation.

I appreciate your assistance in this matter. Should you have any questions, please call the Ohio Department of Taxation (888/405-4039) or myself at 937/746-4851.

Respectfully,

Gerald T. Ellender, CPA
Treasurer/CFO
Carlisle Local School District