

Madison-Plains Local School District Proposed 1.25% Earned Income Tax

Examples of Income that are Not Earned Income:

- Retirement income (Pensions) – *Not Taxed*
- Social security – *Not Taxed*
- Unemployment benefits – *Not Taxed*
- Disability and survivor benefits – *Not Taxed*
- Welfare benefits – *Not Taxed*
- Child support – *Not Taxed*
- Interest, Dividends, Capital Gains – *Not Taxed*

Taxable earned income includes:

- Wages, salaries, tips, and other taxable employee pay
- Self-employment **Net** income (including income from partnerships)
 - **Note:** *Since, the Business Income Deduction is an adjustment to Ohio Adjusted Gross Income (OAGI), a taxpayer's net earnings from self-employment can be reduced if the income was deducted in computing OAGI. Because of the increase in the Business Income Deduction up to \$250,000 of business income, some taxpayers may not report any self-employment income.*

**Proposed School Income Tax
Madison-Plains Local School
District**

**Fayette, Franklin and Madison
Counties**

A majority affirmative vote is necessary
for passage.

Shall an annual income tax of 1.25% on
the earned income of individuals residing
in the school district be imposed by the
Madison-Plains Local School District, for 5
years, beginning January 1, 2019, for the
purpose of current expenses?

FOR THE TAX

AGAINST THE TAX



VOTE MAY 8th