

Timeline for Receiving School District Income Tax Payments

	April Year 1	July Year 1	October Year 1	January Year 2	April Year 2	July Year 2	October Year 2
Payment Components	<ul style="list-style-type: none"> January and February withholding 	<ul style="list-style-type: none"> 3 months withholding 2 quarterly estimated payments 	<ul style="list-style-type: none"> 3 months withholding 1 quarterly estimated payment 	<ul style="list-style-type: none"> 3 months withholding 	<ul style="list-style-type: none"> December withholding (tax year one) 2 months withholding (tax year two) 1 quarterly estimated payment (tax year one) Annual returns (tax year one) 	<ul style="list-style-type: none"> 3 months withholding (tax year two) 2 quarterly estimated payments (tax year two) Annual Returns (tax year one) 	<ul style="list-style-type: none"> 3 months withholding 1 quarterly estimated payment <p>Same as October Year 1</p>
The average percentage and historical distribution of a school district's request which will be received in the first seven distributions.*	<p>1st quarter average 5.9%</p> <p>Percent of districts receiving: 4.0%-4.7%: 25.0% 4.9%-6.5%: 50.0% 6.6%-8.2%: 25.0%</p> <p>Cumulative Average: 5.9%</p>	<p>2nd quarter average 15.0%</p> <p>Percent of districts receiving: 10.3%-13.0%: 25.0% 13.7%-17.0%: 50.0% 17.0%-19.0%: 25.0%</p> <p>Cumulative Average: 20.9%</p>	<p>3rd quarter average 15.7%</p> <p>Percent of districts receiving: 10.8%-13.0%: 25.0% 13.3%-18.0%: 50.0% 18.2%-20.8%: 25.0%</p> <p>Cumulative Average: 36.6%</p>	<p>4th quarter average 15.8%</p> <p>Percent of districts receiving: 11.5%-12.5%: 25.0% 13.7%-18.3%: 50.0% 18.4%-18.9%: 25.0%</p> <p>YEAR 1 Cumulative Average: 52.4%</p>	<p>5th quarter average 23.9%</p> <p>Percent of districts receiving: 19.7%-22.2%: 25.0% 22.3%-25.1%: 50.0% 26.0%-30.3%: 25.0%</p> <p>Cumulative Average: 76.3%</p>	<p>6th quarter average 40.7%</p> <p>Percent of districts receiving: 32.8%-34.7%: 25.0% 35.7%-43.0%: 50.0% 44.2%-61.4%: 25.0%</p> <p>Cumulative Average: 117.0%</p>	<p>7th quarter average 20.1%</p> <p>Percent of districts receiving: 14.9%-17.3%: 25.0% 18.0%-22.1%: 50.0% 22.2%-25.8%: 25.0%</p> <p>Cumulative Average: 137.1%</p>
The average percentage and historical distribution of a school district's request which will be received from distributions number eight through fourteen.*	<p>January Year 3</p> <p>8th quarter average 20.6%</p> <p>Percent of districts receiving: 14.9%-17.7%: 25.0% 18.6%-22.8%: 50.0% 22.9%-26.7%: 25.0%</p> <p>YEAR 2 Cumulative Average: 157.7%</p>	<p>April Year 3</p> <p>9th quarter average 24.9%</p> <p>Percent of districts receiving: 20.0%-23.0%: 25.0% 23.7%-26.1%: 50.0% 26.1%-32.9%: 25.0%</p>	<p>July Year 3*</p> <p>10th quarter average 36.4%</p> <p>Percent of districts receiving: 30.6%-32.3%: 25.0% 32.6%-38.5%: 50.0% 39.8%-47.9%: 25.0%</p>	<p>October Year 3</p> <p>11th quarter average 23.9%</p> <p>Percent of districts receiving: 19.3%-20.9%: 25.0% 21.1%-24.5%: 50.0% 24.6%-40.2%: 25.0%</p>	<p>January Year 4</p> <p>12th quarter average 23.3%</p> <p>Percent of districts receiving: 18.9%-21.0%: 25.0% 21.2%-24.4%: 50.0% 24.7%-28.7%: 25.0%</p>	<p>April Year 4</p> <p>13th quarter average 29.6%</p> <p>Percent of districts receiving: 24.6%-26.1%: 25.0% 26.4%-32.8%: 50.0% 32.8%-35.6%: 25.0%</p>	<p>July Year 4</p> <p>14th quarter average 38.5%</p> <p>Percent of districts receiving: 30.5%-34.3%: 25.0% 35.0%-40.9%: 50.0% 41.9%-53.6%: 25.0%</p>
<p>* The percentages in this section of the table are based on historical data from the districts passing earned income levies since 2006. The major factor influencing where a district falls in the range is generally the degree to which the rate effect is rounded from the exact rate appearing on the certification. Also, the condition of the general economy will tend to move all districts either up or down within the ranges. All percentages are net of the Department of Taxation's administrative fees.</p>							