Please vote Tuesday, November 3rd

Berkshire Local Schools has placed Issue 4 (0.5% earned income tax) on the November 3rd, 2026 ballot. If passed, an earned income tax will be levied upon wages & compensation as reported on your annual employer provided W2, self-employment income from 1099 and other sources which are considered self-employment. Please read below to learn more.

For Berkshire's Children!

Vote FOR Issue 4

FACTS about the Earned Income Tax Levy

- ***WHAT WOULD NOT BE TAXED? The following types of income are not subject to the earned-income tax base:***
  - Social Security benefits
  - STRS, SERS and OPERS pension benefits
  - Other pension and retirement income
  - IRA distributions
  - 401(k), 403(b) and 457 retirement distributions
  - Passive rental income
  - Annuity income
  - Interest
  - Dividends
  - Capital gains
  - Unemployment compensation
  - Workers' compensation
  - Child support & Alimony
  - Lottery and gambling winnings
  - Inheritance
  - Military retirement pay
- ***IMPORTANT INFORMATION FOR RETIREES!***
  - Retirement income is not subject to the proposed earned income tax.
  - Social Security + Pension + IRA/401(k) Withdrawals + Investment Income would generally have no income subject to this earned income tax.
  - If a retired resident continues to work, however, the wages earned from employment or qualifying net earnings from self-employment would be subject to the tax.
- ***WHAT INCOME WOULD BE TAXED?***
  - Wages & Salaries- Income earned from employment.
  - Tips & Employee Compensation- Taxable compensation received for work performed.
  - Net Self-Employment Earnings- Qualifying net earnings from operating a business or working for yourself.
- ***WHAT WOULD THE EARNED INCOME TAX COST?***

Earned Income	Annual Tax	Approx. Monthly Cost
$25,000	$125	$10.42
$50,000	$250	$20.83
$75,000	$375	$31.25
$100,000	$500	$41.67
$150,000	$750	$62.50

Easy way to calculate:
Earned Income × 0.005 = Annual Tax

For example:
$60,000 × 0.005 = $300 per year

- ***Non-residents of the schools are NOT subject to the tax even if they work within the district's boundaries.***

B FOR Issue 4

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Vote FOR Issue 4

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- ***Berkshire Has Been Responsible Stewards of Taxpayer Funds.*** The Berkshire Local Schools **has not asked for new operating funds in nearly 20 years**, the last time coming in 2007!
  Please Vote <u>FOR</u> Issue 4

- ***Berkshire has already made cuts!*** To date, the district has made **<u>$1.2 million in cuts</u>** going into the 2026-2027 school year in the following ways:
  - 2 administrative positions
  - 2 resignations of teachers not replaced
  - 2 retirements replaced with entry-level staff at a lower cost
  - 3 permanent substitute positions eliminated
  - 1 long-term sub to be filled internally
  - Contracted services eliminated, such as supplemental curriculum resources and professional memberships
  - Building and district supply budget cut
  - Athletics budget cut

- ***Berkshire Has Kept Our Children First.*** Berkshire made these cuts with the least impact on student learning and opportunities, and limiting the impact on the district's educational model.
  Please Vote <u>FOR</u> Issue 4

- ***Berkshire's Revenues Have Declined!*** Berkshire's revenue has declined from the following:

  X Open Enrollment funding ELIMINATED, a loss of **$690,000 annual** revenue previously generated through open enrollment participation starting in 2022.

  X Illuminating Company UNDERPAYMENT, a loss of **$170,000 annually**.

  X House Bill 186 limits local funding growth for districts at the 20-mill floor. Approximately **$1.2 million** loss in revenue.

  X Orwell-Trumbull Pipeline Revenue loss of **$1million annually.**

  X Permanent Improvement Renewal failure, a loss of **$500,000 annually.**

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