

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.



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?**

<u>Earned Income</u>	<u>Annual Tax</u>	<u>Approx. Monthly Cost</u>
\$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 $\times$ 0.005 = Annual Tax

For example:

\$60,000 $\times$ 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.**

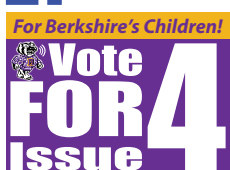


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Vote **FOR** Issue **4**

For Berkshire's Children!

- ***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 FOR Issue 4
- ***Berkshire has already made cuts!*** To date, the district has made **\$1.2 million in cuts** 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 FOR Issue 4
- ***Berkshire's Revenues Have Declined!*** Berkshire's revenue has declined from the following:
 - ✗ Open Enrollment funding ELIMINATED, a loss of **\$690,000 annual** revenue previously generated through open enrollment participation starting in 2022.
 - ✗ Illuminating Company UNDERPAYMENT, a loss of **\$170,000 annually**.
 - ✗ House Bill 186 limits local funding growth for districts at the 20-mill floor. Approximately **\$1.2 million** loss in revenue.
 - ✗ Orwell-Trumbull Pipeline Revenue loss of **\$1million annually**.
 - ✗ Permanent Improvement Renewal failure, a loss of **\$500,000 annually**.



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