

City of Springfield, Ohio

Income Tax Division

Non-Taxable Items

Interest income	Lottery or gambling winnings prior to 01/01/10
Welfare benefits	Patent and copyright income
Social Security	Royalties derived from intangible property
Income from federally qualified pension plans	Annuity distributions
State unemployment benefits	Housing allowances for clergy to the extent that the allowance is used to provide a home
Worker's compensation	Health & welfare benefits distributed by governmental, charitable, religious or educational organizations
Proceeds of life insurance	Compensatory insurance proceeds derived from property damage or personal injury settlements
Alimony	Poll worker income of less than \$1000
Active duty military pay (including National Guard when on active duty)	Class action lawsuit payments, unless the payments are replacing income or wages that would have been taxable when received
Earnings of persons under 18 years of age	
Capital gains	
Contributions made on behalf of employees to cafeteria plans. (SEC 125, etc)	
Inheritance or proceeds from life insurance	
Third party sick pay	