

City of Springfield, Ohio

Income Tax Division

Non-Taxable Items

<ul style="list-style-type: none"> • Interest income • Welfare benefits • Social Security • Income from federally qualified pension plans • State unemployment benefits • Worker's compensation • Proceeds of life insurance • Alimony • Active duty military pay (including National Guard when on active duty) • Earnings of persons under 18 years of age • Capital gains • Contributions made on behalf of employees to cafeteria plans. (SEC 125, etc) 	<ul style="list-style-type: none"> • Lottery or gambling winnings prior to 01/01/10 • Patent and copyright income • Royalties derived from intangible property • Annuity distributions • Housing allowances for clergy to the extent that the allowance is used to provide a home <p style="margin-left: 20px;">Health & welfare benefits distributed by governmental, charitable, religious or educational organizations</p> <ul style="list-style-type: none"> • Compensatory insurance proceeds derived from property damage or personal injury settlements
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