

# City of Springfield, Ohio

## Income Tax Division

### Non- Taxable Items

<ul style="list-style-type: none"><li>• Interest income</li><li>• Welfare benefits</li><li>• Social Security</li><li>• Income from federally qualified pension plans</li><li>• State unemployment benefits</li><li>• Worker's compensation</li><li>• Proceeds of life insurance</li><li>• Alimony</li><li>• Active duty military pay (including National Guard when on active duty)</li><li>• Earnings of persons under 18 years of age</li><li>• Capital gains</li><li>• Contributions made on behalf of employees to cafeteria plans. (SEC 125, etc)</li></ul>	<ul style="list-style-type: none"><li>• Lottery or gambling winnings prior to 01/01/10</li><li>• Patent and copyright income</li><li>• Royalties derived from intangible property</li><li>• Annuity distributions</li></ul> <p>Housing allowances for clergy to the extent that the allowance is used to provide a home</p> <ul style="list-style-type: none"><li>• Health &amp; welfare benefits distributed by governmental, charitable, religious or educational organizations</li><li>• Compensatory insurance proceeds derived from property damage or personal injury settlements</li><li>• Poll worker income of less than \$1000</li></ul> <p>Class action lawsuit payments, unless the payments are replacing income that would have been taxable when received</p>
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Revised 01/24/10