

# 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> <p style="margin-left: 40px;">Inheritance or proceeds from life insurance</p>	<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 style="margin-left: 40px;">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 style="margin-left: 40px;">Class action lawsuit payments, unless the payments are replacing income or wages that would have been taxable when received</p>
---	--