

## Taxable Income

- Wages, salaries, tips and other compensation
- Bonuses and Stipends
- Commissions, fees and other earned income
- Sick pay (excluding 3<sup>rd</sup> party sick pay)
- Vacation pay
- Severance pay
- Employer provided supplemental unemployment benefits (sub pay)
- Employee contributions to retirement plans and tax deferred annuity plans (Sec. 401k, 403b, 457b etc.)
- Self-employment income (Schedule C)
- Net rental income (Schedule E)
- Net farm income (Schedule F)
- Director's fees
- Income from pass-through entities, estates and trusts (Schedule E Part II and Part III)
- Ohio located S-Corp
- Distributive shares of a partnership or LLC
- Gambling winnings (offset losses for "Professional Gamblers" **only** per IRS Code)
- Prizes, awards and gifts
- Lottery Winnings
- Income from Jury Duty
- Oil and gas rights
- Royalties from a tangible income source
- Income received as a result of a covenant or agreement not to compete
- Stock bonus incentive plans
- Stock options
- Profit sharing
- Uniform, automobile and travel allowances
- Union steward fees
- Strike benefits paid by employer
- Ordinary gains as reported of Federal Form 4797
- Employer paid premiums for group term life insurance in excess of \$50,000
- Fellowships, grants or stipends paid to a graduate of undergraduate are taxable except that amount allocated in writing for tuition, books and laboratory fees are excluded

## Non Taxable Income

- Interest, Dividends and Capital Gains
- Social Security and qualified pension plans
- IRA Distributions
- Annuity Distributions
- Unemployment benefits
- Workers Compensation

- Insurance proceeds
- Cafeteria plans (section 125)
- Military, Reserves and National Guard Pay (excludes civilians employed by the military or National Guard)
- Individuals under 18 years of age
- Health and welfare payment benefits distributed by governmental, charitable, religious or educational organizations
- Clergy housing allowance
- Precinct election official (up to \$1,000 annually)