ohio Vandalia
small city. big opportunity.

TAXABLE ITEMS

- Wages, salaries and other compensation
- Commissions, fees and other earned income
- Sick pay; Vacation pay; Holiday pay
- Bonuses, stipends and tips
- Employer supplemental unemployment benefits (SUB pay)
- Director fees
- Strike pay
- Employee contributions to retirement plans and tax deferred annuity plans (including Sec. 401(k), 403(b), 457, etc.)
- Amounts attributable to non-qualified deferred compensation plans
- Income from wage continuation plans (including retirement incentive plans, severance pay and golden parachute payments)
- Pre-retirement distributions from retirement plans
- Income from partnerships, estates or trusts
- Contributions made on behalf of employees to tax deferred annuity programs
- Uniform, automobile, moving and travel allowances
- Reimbursements in excess of deductible expenses
- Employee contributions to costs of fringe benefits
- Net rental income
- Net farm income
- Employer provided educational assistance and/or reimbursement (taxable to the same extent as for federal taxation)
- Royalties, if not derived from intangible property
- Employer paid premiums for group term life insurance (taxable to the same extent as for federal taxation)
- Compensation paid in goods or services or property usage (taxed at fair market value) or excess employee discounts
- Prizes and gifts if connected with employment
- Income from guaranteed annual wage contracts
- Income from jury duty
- Executor fees
- Union steward fees
- Net profits of businesses, professions, sole proprietorships, joint ventures, partnerships, corporations, LLCs, etc.
- Ordinary gains as reported on Federal Form 4797
- Income received as a result of a covenant not to compete
- Profit sharing
- Stock options
- Gambling and lottery winnings

NON-TAXABLE ITEMS

- Interest income
- Dividends
- Capital gains
- Social Security
- Income from federally qualified retirement or pension plans
- Earnings of persons under 18 years of age
- State unemployment benefits
- Worker's compensation
- Court ordered child support
- Alimony
- Annuity distributions
- Prizes or gifts not connected with employment
- Patent and copyright income
- Royalties derived from intangible income
- Active duty military pay (including National Guard and Reserves when on active duty)
- Educational scholarships unless subject to federal taxation
- Housing allowances for the clergy to the extent that the allowance is used to provide a home
- Health and welfare benefits distributed by governmental, charitable, religious or educational organizations
- Proceeds of sickness, accident, liability, or life insurance policies
- Compensatory insurance proceeds derived from property damage or personal injury settlements
- Disability payments received from private industry or local, state or federal governments or from charitable, religious or educational organizations
- Compensation for serving as a precinct election official under $1,000

This list is for informational purposes only. It may not be all-inclusive and is subject to revision without notice.
For items not listed, contact the Income Tax Office for clarification at (937) 415-2240.

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