

**CITY OF TROTWOOD**  
**INCOME TAX SUPPORT SERVICES**  
**4 Strader Drive**  
**Trotwood OH 45426**

**TAXABLE INCOME**

1. Wages, salaries and other compensation
2. Bonuses, stipends and tip income
3. Commissions, fees and other earned income
4. Sick pay
5. Employer supplemental unemployment benefits (SUB Pay)
6. Strike pay
7. Vacation pay
8. Employee contributions to retirement plans and tax deferred annuity plans (including Section 401K, 403b, 457b, etc.)
9. Pre-retirement distributions from retirement plans
10. Profit sharing
11. Contributions made on behalf of employees to tax deferred annuity programs
12. Net rental income
13. Uniform, automobile, moving and travel allowances
14. Farm income
15. Stock options
16. Employer paid premiums for group term life insurance over \$50,000
17. Compensation paid in goods and services or property usage
18. Income from wage continuation plans (including retirement incentive plans and severance pay)
19. Income from guaranteed annual wage contracts
20. Prizes and gifts connected with employment
21. Director fees
22. Income from jury duty
23. Executor fees
24. Union steward fees
25. Income from partnerships, estates and trusts
26. Net profit of businesses, professions and proprietorships
27. Ordinary gains as reported on Federal form 4797
28. Reimbursements in excess of deductible expenses
29. Employer provided educational assistance, taxable to the same extent as if for Federal taxation

**NON-TAXABLE INCOME**

1. Interest or dividend income
2. Welfare benefits, social security
3. Income from qualified pensions
4. State unemployment benefits.
5. Workers compensation
6. Life Insurance proceeds
7. Alimony
8. Active duty military pay including active Nation Guard duty
9. Capital Gains
10. Election day poll worker income
11. Section 125 Cafeteria Plans
12. Lottery winnings
13. Prizes or gifts not employment related
14. Patent and copyright income
15. Royalties from intangible income
16. Annuity distributions
17. Housing allowance for clergy to the extent is used for a home
18. Health and welfare benefits distributed by governmental, charitable, religious or educational organizations
19. Compensatory insurance proceeds derived from property damage or personal injury settlements