

City of Springfield, Ohio

Income Tax Divison

Non-Taxable Items

<ul style="list-style-type: none">• Interest income• Welfare benefits• Social Security• Income from federally qualified pension plans• State unemployment benefits• Worker's compensation• Proceeds of life insurance• Alimony• Active duty military pay (including National Guard when on active duty)• Earnings of persons under 18 years of age• Capital gains• Contributions made on behalf of employees to cafeteria plans. (SEC 125, etc)	<ul style="list-style-type: none">• Lottery winnings• Prizes or gifts not connected with employment• Patent and copyright income• Royalties derived from intangible property• Annuity distributions• Housing allowances for clergy to the extent that the allowance is used to provide a home• Health & welfare benefits distributed by governmental, charitable, religious or educational organizations• Compensatory insurance proceeds derived from property damage or personal injury settlements
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