

Taxable Income:

- Adoption assistance payments (excluded if part of a cafeteria plan)
- Allowances for uniforms, automobile, and travel
- Bonuses
- Clergy income excluding housing allowances
- Contributions to non-qualified deferral plans made by or on behalf of employee
- Contributions to qualified deferral plans including retirement plans, annuity plans, and stock purchase plans (401k, 403b, 457b, etc.) made by or on behalf of employee excluding employer match under a cafeteria plan are taxed in year earned
- Director's fees
- Educational assistance provided by employer to the same degree that they are taxable for federal tax purposes
- Employer paid supplemental unemployment (sub pay)
- Excess employee discounts
- Exercised stock options
- Federal form 4797 - Ordinary gains
- Golden parachute payments
- Group term life insurance cost over \$50,000.00 (excluded if part of a cafeteria plan)
- Guaranteed annual wage contract income
- Income from non-compete agreement related to wages
- Interest earned on below market loans
- Jury duty pay
- Lottery and gambling winnings (cannot use losses to reduce winnings)
- Oil and gas rights income
- Other compensation paid in goods, services, property or the use of these at fair market value to the same degree that they are taxable for federal tax purposes and so indicated on the W-2
- Other earned income including commissions and fees
- Pre-retirement distributions from retirement plans not previously taxed
- Prizes, awards and gifts connected to employment
- Profit sharing
- Reimbursement income received in excess of deductible expenses
- Reimbursements for moving expenses per Federal rules with the exception that non-reimbursed expenses are not deductible
- Schedule C - Self-employment income
- Schedule E - Rental income
- Schedule E part II & III – pass-through entity, estate, or trust income (taxable S-corp income varies by village)
- Schedule F - Farm income
- Severance pay
- Sick pay (3rd party sick pay excluded)
- Stipends
- Stock bonus incentive plans
- Strike benefits paid by employer
- Strike pay
- Sweepstakes prizes and winnings
- Tangible income from royalties
- Taxes paid on employee's behalf by employer
- Tips
- Union steward fees
- Vacation pay
- Wage continuation income (retirement incentive plans and buyouts)
- Wages & salaries

Non-taxable Income:

- Alimony
- Annuities at the time of distribution
- Capital gains
- Copyrights
- Dividends
- Earnings from Foster Grandparent Program
- Earnings from serving as a precinct election official under \$1,000
- Earning of the developmentally disabled for work performed in a government funded workshop for less than minimum wage
- Fellowships unless work or services are required
- Gambling winnings prior to 5/31/12
- Government allotments
- Housing allowance for clergy – exempt by IRS
- Income of the following institutions: religious, fraternal, charitable, scientific, literary, or educational such that the income is obtained from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities
- Insurance benefits when premiums are paid by individual and not the employer (If premiums are partially paid by both individual and employer, premiums are pro-rated and taxed only on the employer paid portion)
- Interest
- Long-term & short-term disability payments
- Meals and lodging required to be taken on workplace premises
- Military pay
- Patents
- Pension income to include lump-sum distributions
- Prizes not connected with employment
- Reserve pay
- Royalties from intangible items
- Social Security benefits
- Transportation companies regulated by PUCO
- Welfare payments
- Worker's Compensation payments
- Unemployment benefits