

### TAXABLE INCOME

- Wages, salaries and other compensation
- Bonuses, fringe benefits, incentive payments, severance pay, vacation pay, stipends, tip income, commissions, fees and other earned income
- Covenants not to compete
- Net housing allowance (if taxable by IRS)
- Cost of group term life insurance in excess of \$50,000 (active employees only)
- Income from mineral rights, gas and oil wells, or timber rights
- Resident general partner's income from limited partnership
- Sick pay, including third party sick pay (unless designated as Code J in Box 12 of the W-2)
- Employee contributions to retirement plans and tax deferred annuity plans (including Section 401K, 403b, 457b, etc.)
- Non-qualified pension plan contributions
- Ordinary income portion from stock options
- Net rental income
- Net farm income
- Net profits of businesses, professions, sole proprietorships, etc.
- Income of corporations, partnerships, S-Corporations, estates, or trusts (taxed at the entity level)
- Prizes and gifts, if connected with employment (to the same extent as taxable for IRS purposes)
- Ordinary income from sale for personal business property (Form 4797)
- Director/Executor fees
- Income from jury duty
- Union steward fees
- Strike pay
- Uniform, automobile, moving and travel allowances (in excess of expense)
- Supplemental Unemployment Benefits (SUB pay)
- Compensatory insurance proceeds from lost wage settlements

### NON-TAXABLE INCOME

- Interest/dividend income
- Pre-tax contributions made by or on behalf of employees to Section 125 (cafeteria) plans
- Welfare benefits
- Social Security
- Income from qualified pension plans (1099R income)
- State unemployment benefits
- Worker's Compensation
- Proceeds of life insurance
- Alimony/child support
- Government disability payments
- Pollworker income up to \$1000
- Military pay (including National Guard)
- Capital Gains
- Royalties derived from intellectual properties such as patents, copyrights and trademarks
- Compensatory insurance proceeds derived from property damage or personal injury settlements
- Gambling/lottery income (unless it is listed on a Schedule C)

**DISCLAIMER:** The information in these Instructions is not intended to discuss all provisions in the Income Tax Ordinance of the City of Oregon. Please contact our office at 419-698-7034 if you have any questions.

Payments by credit card can be made by visiting our website, [www.oregonohio.org/tax-department/tax/payments.html](http://www.oregonohio.org/tax-department/tax/payments.html) or by calling us at 419-698-7034 between the hours of 8:00 a.m. and 4:30 p.m.