

Taxable/ Non- Taxable Income for City of Englewood

Taxable Income

- Compensation paid in goods, services or property (Fair Market Value)
- Contributions made on behalf of employees to tax deferred annuity plans
- Directors fees, Executor fees
- Employee contributions to cost of fringe benefits
- Employer-paid premiums for group term life insurance over \$50,000
- Employer supplemental unemployment benefits (Sub pay), contributions to retirement plans and tax deferred Annuity plans (including Sec. 410k, Sec. 403b, 457b, etc)
- Farm net income
- Income deemed taxable per Federal code section 89, qualified contributions to retirement and employer-provided educational assistance (Taxable to the same extent for Federal Taxation)
- Income from guaranteed annual wage contracts
- Income from jury duty
- Income from wage continuation plans (Including retirement incentive plans and severance plans)
- Lottery, gambling, prizes, games of chance, etc.
- Net rental income
- Net profits/income of business, professions, corporations, partnerships, estates and trusts
- Ordinary gains as reported on federal form 4797
- Profit sharing, if paid as a type of bonus
- Prizes and gifts connected to employment if taxed for Federal tax purposes
- Reimbursement in excess of deductible expenses
- Royalties derived from tangible sources (i.e. gas, oil, etc)
- Uniforms, automobile, moving and travel allowances
- Union steward fees and strike pay
- Wages, salaries, other compensation, bonuses, stipends, tip income, vacation pay, stock options, sick pay, strike pay, commissions, fees and other earned income.

Non-Taxable Income

- Active duty military pay (Includes active duty National Guard pay)
- Alimony
- Annuity distributions
- Capital gains
- Compensatory insurance proceeds derived from property damage or personal injury settlements
- Health and welfare benefits distributed by governmental, charitable, religious, or educational organizations
- Housing allowances for clergy to the extent that the allowance is used to provide a home
- Income from election day poll work (under \$1,000)
- Income from qualified pension plans
- Income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income is derived from tax exempt real estate, tax exempt tangible or intangible property or tax exempt activities.
- Interest or dividend income
- Patent and copyright income
- Proceeds of life insurance
- Royalties derived from intangible property
- Section 125 Cafeteria Plans
- Social Security benefits
- State unemployment benefits
- Third Party sick pay
- Welfare benefits
- Workers Compensation

THESE LISTS ARE NOT ALL-INCLUSIVE. For questions regarding specific types of income and whether or not they are taxable / non-taxable to the City of Englewood, please call 937-836-5106 or email tax@englewood.oh.us. A member of the City of Englewood Tax Department will be happy to assist.

Office hours are 8am to 4:30pm Monday through Friday.