

**The following list is not all-inclusive and should be used as a guide:**

- Wages, salaries, and other compensation.
- Bonuses, stipends, and tip income.
- Commissions, fees, and other earned income.
- Employer provided supplemental unemployment benefits (sub pay).
- \* Stock options (taxed when exercised).
- Severance pay.
- Sick pay (excluding 3<sup>rd</sup> party sick pay).
- Vacation pay.
- Employee contributions to retirement plans and tax deferred annuity plans (including Sec. 401k, Sec. 403b, Sec. 457b, etc.).
- \* Any amount attributable to a non-qualified deferred compensation plan included in qualified wages.
- Self-employment income (Schedule C).
- Net farm income (Schedule F).
- \* Income from pass-through entities, estates, or trusts (Schedule E Part II and Part III).
- \* Net rental income.
- \* Lottery/gambling winnings.
- Oil and gas rights income.
- Royalties from a tangible income source.
- Ordinary gains as reported on Federal Form 4797.
- Employer paid premiums for group term life insurance over \$50,000.
- Compensation paid in goods or services or property usage. Taxed at fair market value.
- Prizes and gifts if connected with employment to the same extent as taxable for federal income tax purposes.
- Strike pay.
- Profit sharing.
- Uniform, automobile, and travel allowances.
- Reimbursements in excess of deductible expenses.
- Employer provided educational assistance to the same extent as taxable for federal income tax purposes.
- Fellowships, grants, or stipends paid to a graduate or undergraduate, to the extent that they are taxable for federal tax purposes. Box 5 (Scholarships or Grants) on Form 1098-T is generally tax-free, but any portion used for non-qualified expenses like room and board is considered taxable income. If the scholarship amount exceeds tuition and required fees (Box 5 > Box 1), that excess amount is taxable to Ohio municipalities as it represents income.