

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

- **COVID-19 Economic Stimulus Payments and State Unemployment Benefits are not taxable.**
- Interest.
- Dividends.
- Capital gains.

- Social Security. **Note:** If you are retired and have no taxable income you are required to file an **Exemption** the first year that this applies. Contact the tax office.

- Pension distributions. **Note:** If you are retired and have no taxable income you are required to file an **Exemption** the first year that this applies. Contact the tax office.

- Income from Boards of Elections (voting booth) up to \$1,000.00.
- Workers compensation.
- Third-party sick pay.
- Public assistance.
- State unemployment compensation.
- Military pay or allowance of members of the Armed Forces of the United States and members of their reserve components, including the National Guard. **Note:** If you are a member of the U.S. Armed Forces (including the National Guard) and had no other taxable income for all of the tax year, you are required to annually file an **Exemption**. Contact the tax office.
- Alimony received.
- Royalties from intangible income sources.
- Contributions made to Section 125 cafeteria plans.
- Annuity distributions.
- Retirement plan distributions. **Note:** If you are retired and have no taxable income you are required to file an **Exemption** the first year that this applies. Contact the tax office.
- IRA distributions.
- Insurance proceeds.
- Gross income and gross receipts of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent that such income and receipts are derived from real estate, tangible or intangible property or other activities that are tax-exempt.
- Health and welfare benefits distributed by charitable, religious, or educational organizations.
- Income Earned by Transportation Network Drivers (rideshare).