## Income and Not Income, Taxable and Untaxed

## 1. Not Income 15 VSA § 653(5)(B)

- a. Any means-tested public assistance program
- b. RUFA, TANF, ANFC etc.
- c. Food Stamps
- d. General Assistance
- e. Supplemental Security Income (SSI)

## 2. Taxable Income

- a. Wages, tips
- b. Self employment income
- c. Unemployment compensation
- d. Gift income over \$15,000 per year
- e. Spousal maintenance (alimony) ordered before Jan 1, 2019 (See IRS Tax Topic 452)
- f. Social Security Disability (SSDI) (But only if annual income received was more than \$25,000)
- g. Social Security Retirement benefits (but only if annual income received was more than \$25,000)
  Details about Social Security (retirement and disability) taxable income limits are in IRS Pub.
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## 3. Untaxed Income

- a. Spousal maintenance (alimony) ordered after December 31, 2018 (See IRS clarification)
- b. Worker's Compensation. On 813A you list it. It is income, but not taxed.
- c. Social Security Retirement (usually not taxed unless annual income greater than \$25,000)
- d. Social Security Disability (SSDI) (usually not taxed unless annual income greater than \$25,000)
- e. Veteran's Disability
- f. BAS/BAH Military Allowances
- g. Military Combat pay
- h. Gifts under \$15,000 per year
- i. Income which is not reported to the government (such as "side jobs")
- j. Interest Income on ROTH IRAs
- k. Tax Deferred Savings Plans
- I. Tax Exempt and Investment Income (Municipal and Government Bonds)
- m. Life Insurance Settlements
- n. Certain types of annuities