



## Who Needs to File a Piqua Income Tax Return

### Residents

All residents of the City of Piqua (18 years of age and older) are required to file a city income tax return with the Tax Department on an annual basis. The term “resident” applies to anyone whose permanent legal residence is located in the City of Piqua. This includes persons who own their homes and those who rent the apartment or home in which they live. If you have questions about your residency status, please contact the Tax Department.

### Part Year Residents

If you only lived in Piqua during part of the taxable year, you must file a tax return covering that time. Report the amount of income you earned while you lived in Piqua. Pay stubs with year to date figures or a statement from your payroll department must be used if available. If you pro-rate your income, you must also pro-rate your city tax that was withheld on the same income. Attach a worksheet to your return explaining your calculations.

### Non-Residents

Non-residents earning income (including salaries, wages, compensation or profits which result from work performed, services rendered, business transacted or activities located within the City of Piqua) from which Piqua Tax has not been withheld at the correct rate of 2%.

### Exceptions to Mandatory Filing Requirement

Permanently retired or permanently disabled persons with only non-taxable income for city purposes (such as social security, pensions, interest, and dividends) may file for a permanent exemption from the mandatory filing requirement by completing the [Certification Form](#).

### Taxable Income Includes but is not Limited to:

- Qualifying wages (generally found in Box 5 of Form W-2)
- Salaries
- Commissions
- Other compensation (includes sick and vacation pay)
- Wage continuation plans (includes retirement incentive plans and buyouts)
- Contributions made by or on behalf of employees to a tax deferred annuity plan (401k plans and the like)



- Bonuses
- Directors Fees
- Fringe benefits, such as car allowance
- Stock options
- Gambling winnings
- Royalty Income
- Net profits from the operation of a business, profession, enterprise or other activity
- Jury Duty Pay
- Executor Fees
- Scholarship Income to the extent that it is reportable on the Federal tax return
- Ordinary gains on the disposition of property due to depreciation recapture

## Non-Taxable Income

- Interest
- Dividends
- Military Pay and Allowances
- Social Security Benefits
- Welfare Benefits
- Unemployment Insurance Benefits
- Worker's Compensation
- Proceeds from qualified retirement plans as defined by the IRS
- Disability pay, including third party plan (effective tax year 2016)
- Personal earnings of all persons under the age of eighteen (18)
- Capital Gains
- Alimony
- Contributions to a Section 125 plan (cafeteria or flexible spending account)
- Proceeds of sickness, accident or liability insurance policies and disability payments