



## What is Compensation for IRA Contribution Eligibility

| Compensation   | Not Compensation  |
|--|---|
| Wages, Salaries, Commissions, Professional Fees, Bonuses, Other Amounts Received for Personal Services   | Pension and Annuity Income: IRA, Roth IRA, Company Plan Distributions and Non-Qualified Annuity Distributions |
| Net Self-Employment Income (reduced by contributions to employer plans and the deduction for self-employment taxes)  | Rental Income (Unless it is the taxpayer's business)  |
| Net Self-Employment Income from personal services (e.g., clergy, professional traders) even if it is not subject to self-employment tax (reduced by contributions to employer plans and the deduction for self-employment taxes) | Interest Income, Dividend Income, Capital Gain Income, certain income from partnerships, S-Corp Income        |
| Taxable Alimony and/or Maintenance Payments  | Nontaxable Alimony and/or Maintenance Payments  |
| Combat Pay (even though it may be excluded from federal income tax)  | Life Insurance Proceeds   |
| Accrued Vacation Pay   | Deferred Compensation   |
| Director's Fees, Jury Fees   | Severance Pay   |
| Scholarship or Fellowship Payments if included in Box 1 of a W-2   | Disability Payments and Unemployment Income   |
| Difficulty of Care Payments  | Child Support   |
| Taxable Non-Tuition Fellowship/ Stipend Payments   | Amounts excluded from income (other than combat pay)  |
|  | Social Security Benefits  |



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