



Taxation of Employee Benefits

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Taxation of Employee Benefits

Let's get started....

- What type benefits are provided by your employer?
- What are the top three questions you are asked regarding the taxation of employee benefits?
- On this topic, what do you want to know more about?

Basics of Compensation



What Qualifies as Compensation?

Basics of Compensation

- Valuing Taxable Noncash Compensation
- Employee's Death, Leave-Sharing Programs, Disaster Relief Payments
- Severance Pay, Back Pay and Front Pay
- Moving Expense Reimbursements
- Qualified Transportation Fringe Benefits
- Personal Use of Automobiles
- Discounted Property or Services
- Working Condition Fringe Benefits
- De Minimis Fringe Benefits
- Employee Awards, Prizes and Stipends

Expense Reimbursement Plans



Expense Reimbursement Plans

- Meeting the Accountable Plan Requirement
- Tax Treatment of Employee Expense Reimbursements
- Per Diem Travel Allowances
- Reimbursements for Actual Automobile Expenses
- Automobile Mileage Allowances
- Nondeductible Club Dues and Spousal Travel Costs
- Meals and Entertainment

Cafeteria Plans



- Benefits Purchased under a Cafeteria Plan
- Flexible Spending Arrangements in a Cafeteria Plan

Dependent Care and Adoption Assistance Programs



Educational Assistance



Health and Life Insurance



Health and Life Insurance

- Health Insurance
- Medical Care Reimbursements
- Health Plan Nondiscrimination Requirements
- Long-term Care
- Sick Pay (Disability Income Plans)
- Group-term Life Insurance






Link to Jackson Thornton's Payroll Tax Guide

<http://www.jacksonthornton.com/PTU2012.shtml>





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