



Fringe Benefit Taxability

	Federal & State Withholding	FICA (SS & Medicare)
Cell Phone Allowance*		
Mileage Reimbursement @ standard mileage rate (.67)		
Auto Fringe & Car Allowance		
2% or Greater Shareholder Health Insurance Premiums		
Per Diem		
Group Term Life*		
Cafeteria Plan benefits		

***Cell Phone Allowance**-considered a de minimis fringe benefit and is non-taxable unless over \$100 month

***Group Term Life** - Subject to FICA if coverage greater than \$50,000