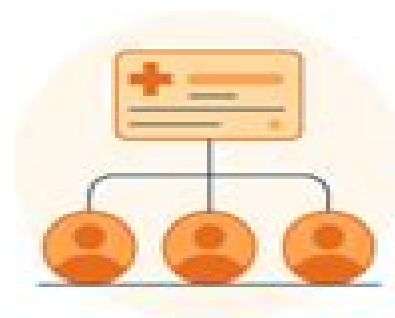


Are your fringe benefits taxable?



Taxable

- Cash bonuses
- Personal use of company vehicle
- Relocation assistance
- Club memberships

Nontaxable

- Child care assistance
- Employee discounts
- Transportation benefits
- Group-term life insurance

Taxable Fringe Benefit Guide

Ernst & Young LLP

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the Ernst & Young LLP text.

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Mandated Benefits 2018 Mid-Year Supplement Compliance Guide Buckley, *Mandated Benefits Compliance Guide 2015* Balser Group, 2014-12-01 *Mandated Benefits 2015 Compliance Guide* is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers benefits specialists and company executives in all industries *Mandated Benefits 2015 Compliance Guide* includes in depth coverage of these and other major federal regulations Patient Protection and Affordable Care Act PPACA Health Information Technology for Economic and Clinical Health HITECH Act Mental Health Parity and Addiction Equity Act MHPAEA Genetic Information Nondiscrimination Act GINA Americans with Disabilities Act ADA Employee Retirement Income Security Act ERISA Health Insurance Portability and Accountability Act HIPAA Heroes Earnings Assistance and Relief Tax Act HEART Act Consolidated Omnibus Budget Reconciliation Act COBRA *Mandated Benefits 2015 Compliance Guide* helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems Throughout the Guide are numerous exhibits useful checklists and forms and do s and don t s A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company s level of regulatory compliance

Mandated Benefits 2015 Compliance Guide has been updated to include The Dodd Frank Act creating an ethics training program and practices and trends Information on payroll cards and Federal Insurance Contributions Act FICA tip credit New regulations and guidelines for health care reform as mandated by the Patient Protection and Affordable Care Act PPACA Updated requirements for certificates of creditable coverage excepted benefits under the Health Insurance Portability and Accountability Act HIPAA and transaction standards The revised model general and election notices as required under PPACA Qualified Longevity Annuity Contracts and definition of spouse per the Supreme Court ruling in United States v Windsor and updates to the Pension Benefit Guaranty Corporation s required premiums The payment of long term disability insurance by qualified retirement plans PPACA s effect on health reimbursement arrangements new information on the proposed 500 carryover of unused funds in health flexible spending arrangements FSAs and PPACA s effect on health FSAs new material on the effect of amendments to HIPAA s excepted benefit rules on Employee Assistance Programs and revised information on providing employee benefits to legally married same sex couples based on the Supreme Court s decision in United States v Windsor and the decision s effect on cafeteria plan mid year election changes New sections on no fault attendance policies and pregnancy and the Americans with Disabilities Act Information on the definition of spouse based on the Supreme Court ruling in United States v Windsor New material on the proposed Equal Pay Report **Tax Expenditures**

Compendium of Background Material on Individual Provisions, S. Prt. 112-45, December 2012, 112-2 Committee Print ,2013 *ABA Journal* ,1987-05-01 The ABA Journal serves the legal profession Qualified recipients are lawyers and judges law students law librarians and associate members of the American Bar Association *Mandated Benefits 2017 Compliance Guide* The Balser Group,2016-12-21 Mandated Benefits 2017 Compliance Guide is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers benefits specialists and company executives in all industries This comprehensive and practical guide clearly and concisely describes the essential requirements and administrative processes necessary to comply with all benefits related regulations It covers key federal regulatory issues that must be addressed by human resources managers benefits specialists and company executives across all industries Mandated Benefits 2017 Compliance Guide includes in depth coverage of these and other major federal regulations PPACA Patient Protection and Affordable Care Act HIPAA Health Insurance Portability and Accountability Act Wellness Programs ADA and GINA regulations FLSA final rule on white collar exemptions Mental Health Parity Act Executive Order 13706 Paid Sick Leave for Federal Contractors AAPs proposed and final rules Pay Transparency Act Mandated Benefits 2017 Compliance Guide helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems Throughout the Guide are numerous exhibits useful

checklists and forms and do s and don ts A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company s level of regulatory compliance In addition Mandated Benefits 2017 Compliance Guide provides the latest information on Retirement Savings Plans and Pensions Pay Practices and Administration Life and Disability Insurance Family and Medical Leave Workplace Health and Safety Substance Abuse in the Workplace Recordkeeping Work Life Balance Managing the Welfare Benefits Package And much more

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