

Does your payroll include?

Yes No

<input type="checkbox"/>	<input type="checkbox"/>	Overtime
<input type="checkbox"/>	<input type="checkbox"/>	Tips or other gratuities received by employees
<input type="checkbox"/>	<input type="checkbox"/>	Payments by an employer to group insurance or group pension plans for employees, other than those covered by Rule 2-B-1-f and Rule 2-B-1-m
<input type="checkbox"/>	<input type="checkbox"/>	Payments by an employer into third-party trusts for the Davis-Bacon Act or a similar prevailing wage law provided the pension trust is qualified under IRC Sections 401(a) and 501(a)
<input type="checkbox"/>	<input type="checkbox"/>	The value of special rewards for individual invention or discovery
<input type="checkbox"/>	<input type="checkbox"/>	Dismissal or severance payments except for time worked or vacation accrued
<input type="checkbox"/>	<input type="checkbox"/>	Payments for active military duty
<input type="checkbox"/>	<input type="checkbox"/>	Employee discounts on goods purchased from the employee's employer
<input type="checkbox"/>	<input type="checkbox"/>	Expense reimbursements to employees, to the extent that an employer's records confirm that the expense was incurred as a valid business expense
<input type="checkbox"/>	<input type="checkbox"/>	<p>Reimbursed expenses and flat expense allowances (except for hand or hand-held power tools) paid to employees may be excluded from the audit only if all three of the following conditions are met:</p> <p>(1) The expenses are incurred for the business of the employer</p> <p>(2) The amount of each employee's expense payments or allowances are shown separately in the records of the employer</p> <p>(3) The amount of each employee's expense reimbursement is a fair estimate of the actual expenses incurred by the employee in the conduct of his/her work</p> <p>Note: When it can be verified that the employee was away from home overnight on the business of the employer, but the employer did not maintain verifiable receipts for incurred expenses, a reasonable expense allowance, limited to a maximum of \$30 per day, is permitted.</p>

Yes No

Supper money for late work

Work uniform allowances

Sick pay paid to an employee by a third party such as an insured's group insurance carrier that is paying disability income benefits to a disabled employee

Employer-provided perks such as:

- (1) Use of company-provided automobiles
- (2) Airplane flights
- (3) Incentive vacations (e.g., contest winners)
- (4) Discounts on property or services
- (5) Club memberships
- (6) Tickets to entertainment events

Employer contributions to employee benefit plans such as:

- (1) Employee savings plans
- (2) Retirement plans
- (3) Cafeteria plans (IRC 125)