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Fringe Benefits, the IRS and You

Presented By Ms. Susan Benton Wilson, CPA

Partner Wagner Noble & Company

Prerequisites: None
Schedule: 3.5 Hour Seminar

Course Objective

As more employers utilize fringe benefits to attract and retain employees, it is important to recognize how the IRS treats those benefits. The correct knowledge can prevent serious tax problems for both the employer and employee. Designed for HR and Benefits professionals, this seminar will provide the knowledge and information about the tax treatment of fringe benefits including whether employees must recognize the fringe benefit as reported income on their individual tax return.

Course Topics

- Do you have to include the cost of **education assistance** in the employee's W-2?
 - If we give **frozen turkeys at Thanksgiving** is that added to their taxable income?
 - We give an **employee discount** on our products. Is that income to the employee?
 - Should the **parking costs** paid for employees be included in their pay?
 - The company provides free **daycare** at our facility. Is that employee income?
 - Are the **retirement planning services** we provide all employees income to them?
 - How should we handle the **annual scholarship** award given every year?
 - What is **de minimis**? Is it a real word? I can't find it in the dictionary.
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About the Speaker

Susan Benton Wilson, CPA, is a tax partner at Wagner Noble & Company. She graduated from UNC Chapel Hill with a Bachelor of Science in Business Administration with a major in Accounting. She has a Master of Science in Taxation degree from DePaul University.

Susan has a total of 30 years of experience in public accounting and private industry. Her area of expertise is tax. She is a member of the AICPA (American Institute of Certified Public Accountants), the NCACPA (North Carolina Association of Certified Public Accountants), and Metropolitan Business & Professional Women.