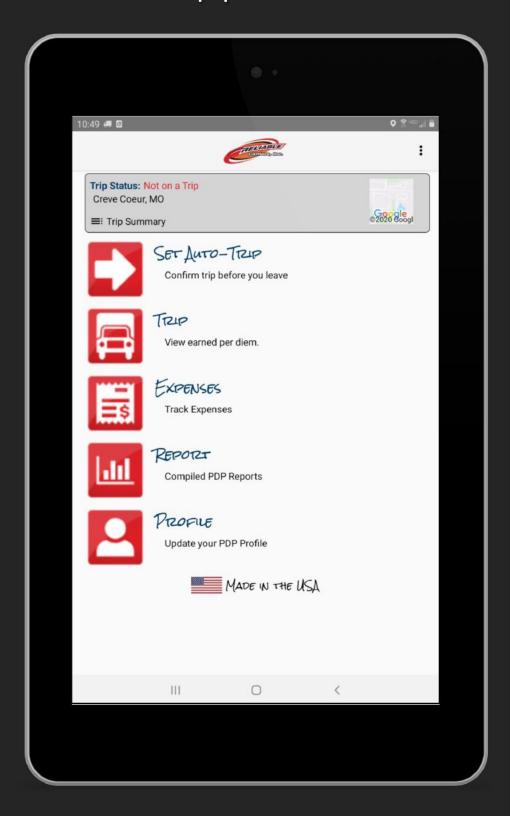
Driver App User Guide

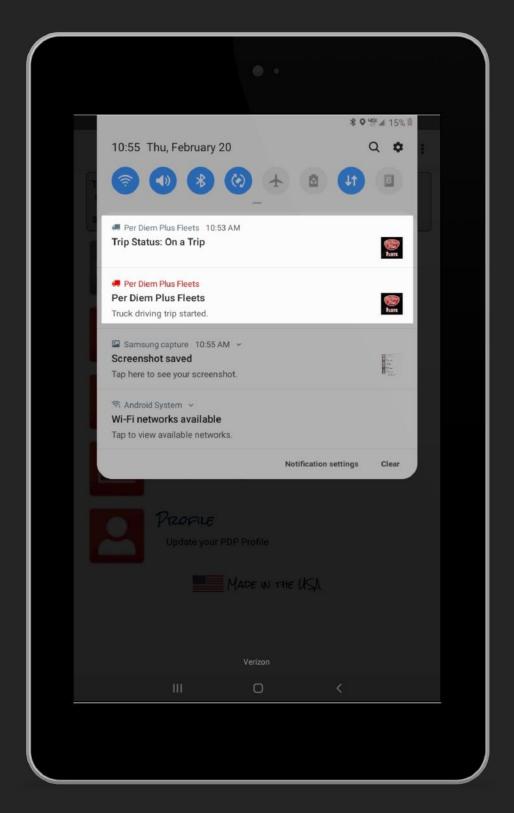




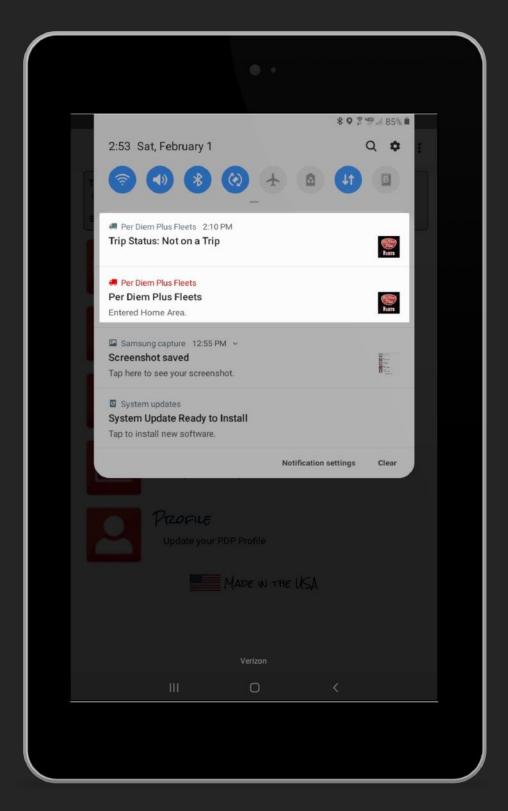
NEW Auto-Activation Feature



Just Drive

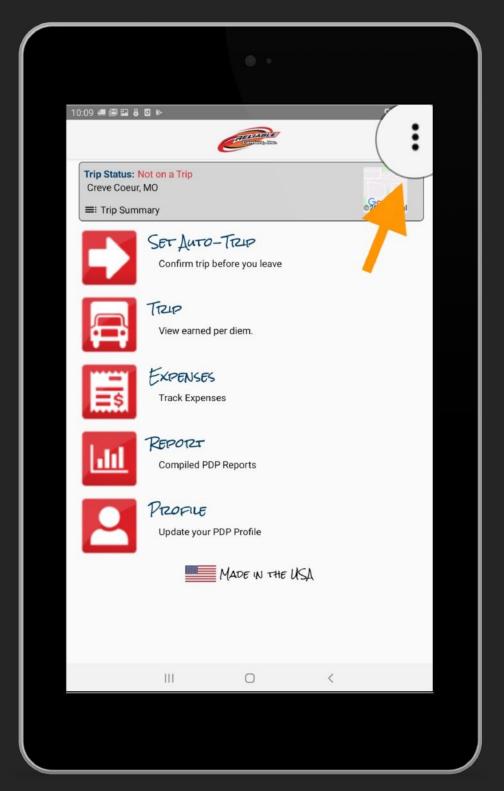


The App Will Turn On 10 Air-Miles From Your Tax Home



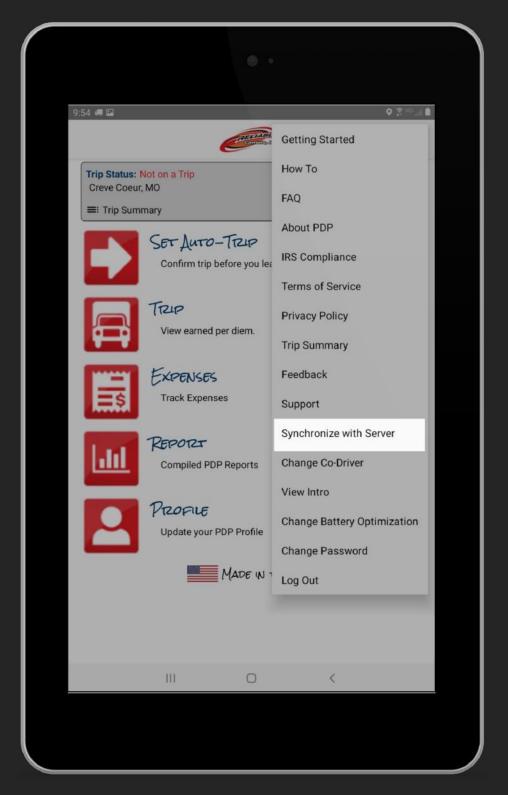
The App Will Automatically Track Per Diem Until You Return Home

Refresh Per Diem Data Weekly



Select the HELP menu

Refresh Per Diem Data Weekly



Tap "Synchronize with Server"

Weekly Payroll Verification

Drivers are required to verify per diem for the current payroll period weekly.

- 1. Select Synchronize with Server to refresh per diem data
- 2. Select TRIP tab or TRIP SUMMARY
- Verify per diem has been recorded correctly for the current payroll period

Contact Payroll by no later than NOON ET Monday if you discover an error.

Viewing Per Diem



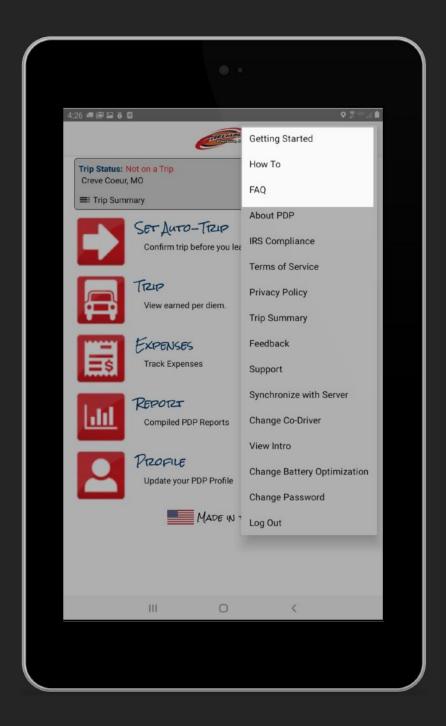
Select TRIP Tab

Viewing Per Diem



Or Select TRIP SUMMARY

Additional Driver Resources



Getting Started - How To - FAQ

Married Driver Tax Advantages

| Married Filing Joint (2020) | No Per Diem | Per Diem |
|-------------------------------------|-------------|------------|
| Wages | \$65,000 | \$65,000 |
| Company-Paid Per Diem | N/A | \$(18,480) |
| Standard Deduction | \$(24,800) | \$(24,800) |
| Taxable Income | \$40,200 | \$21,720 |
| 10% not over \$19,050 | \$ 1,975 | \$ 1,975 |
| 12% in excess of \$19,050- \$77,400 | \$ 2,454 | \$ 236 |
| Income Tax | \$ 4,429 | \$ 2,211 |
| Payroll Tax Savings | | \$ 1,414 |
| Total Annual Driver Tax Savings | | \$ 3,631 |
| Weekly Driver Tax Savings | | \$ 71.20 |
| Extra Equivalent Per Mile Cash | | \$ 0.03 |

Single Driver Tax Advantages

| Filing Status Single (2020) | No Per Diem | Per Diem |
|--------------------------------------|-------------|------------|
| Wages | \$65,000 | \$65,000 |
| Company-Paid Per Diem | N/A | \$(18,480) |
| Standard Deduction | \$(12,400) | \$(12,400) |
| Taxable Income | \$52,600 | \$34,120 |
| 10% not over \$9525 | \$ 988 | \$ 988 |
| 12% in excess of \$9526 - \$38,700 | \$ 3,459 | \$ 2,909 |
| 22% in excess of \$38,701 - \$82,500 | \$ 2,745 | - |
| Income Tax | \$ 7,191 | \$ 3,897 |
| Payroll Tax Savings | | \$ 1,414 |
| Total Annual Driver Tax Savings | | \$ 4,708 |
| Weekly Driver Tax Savings | | \$ 92.00 |
| Extra Equivalent Per Mile Cash | | \$ 0.04 |

About Our Per Diem Plan

What is per diem?

• A per day travel expense allowance paid to an employee as an expense reimbursement under an accountable per diem plan.

Which drivers receive per diem?

- Only drivers who participate in a company sponsored per diem program can take advantage of the substantial tax benefits that come with per diem.
- A driver who starts and ends a trip at home on the same DOT HOS 14-hour clock cannot receive per diem.

Is company-paid per diem taxable to an employee driver?

- No. It is considered a non-taxable reimbursement that is deducted from taxable wages.
- Amounts paid under an accountable plan are tax free, not reportable as wages on Form W-2, and are not subject to income or employment taxes.

How much per diem will I receive?

- \$66 / day for each full day you are away from home.
 - o Start your trip BEFORE noon or return home AFTER noon.
- \$49.50 / day for each partial day you are away from home.
 - o Start your trip AFTER noon or return home BEFORE noon.

Am I required to enroll in the per diem plan?

• No. Enrollment is optional.

Does a driver have to spend all the per diem?

• No.

What does it cost to participate in the per diem plan?

• The per diem plan is provided at no cost to the driver.

