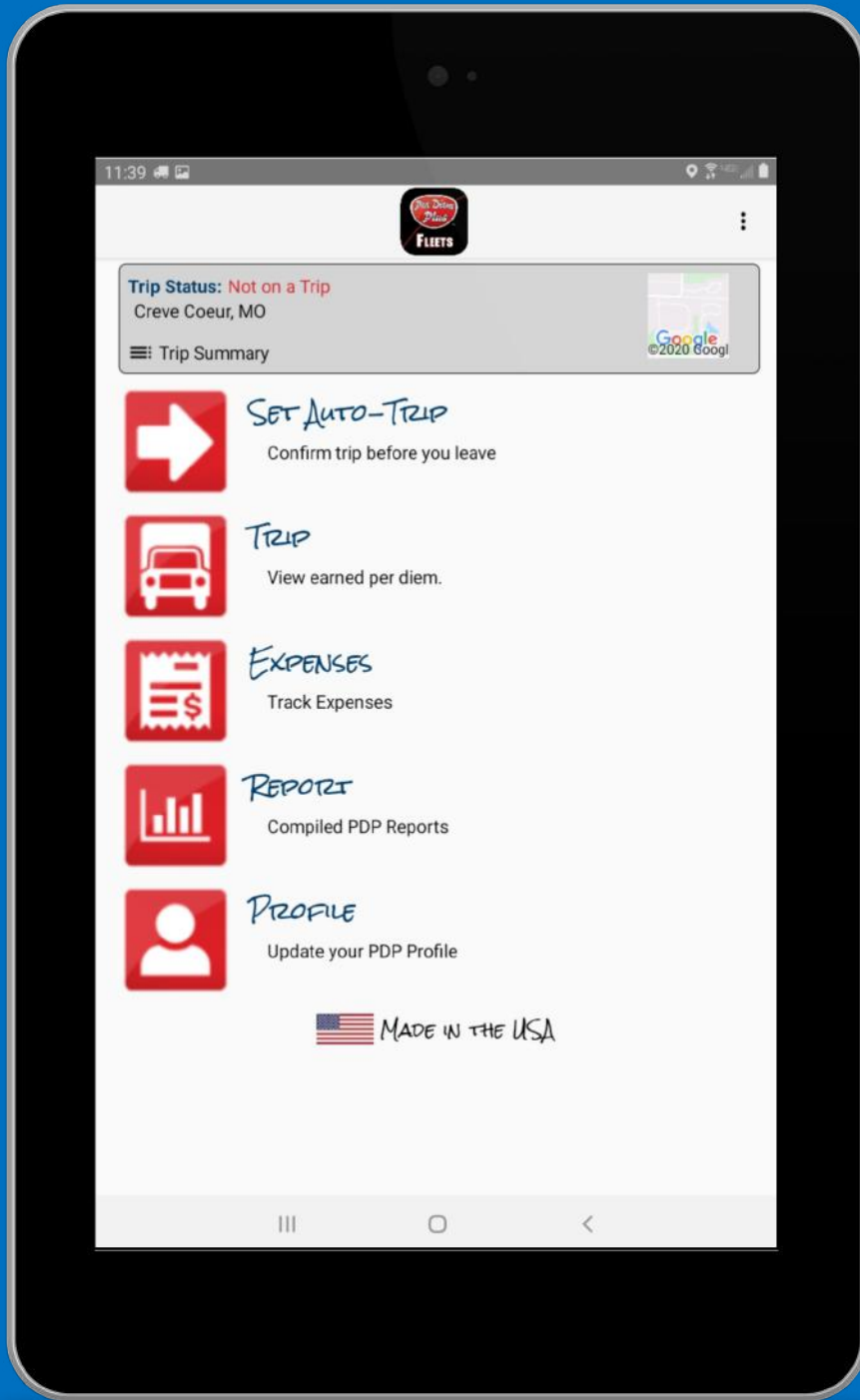
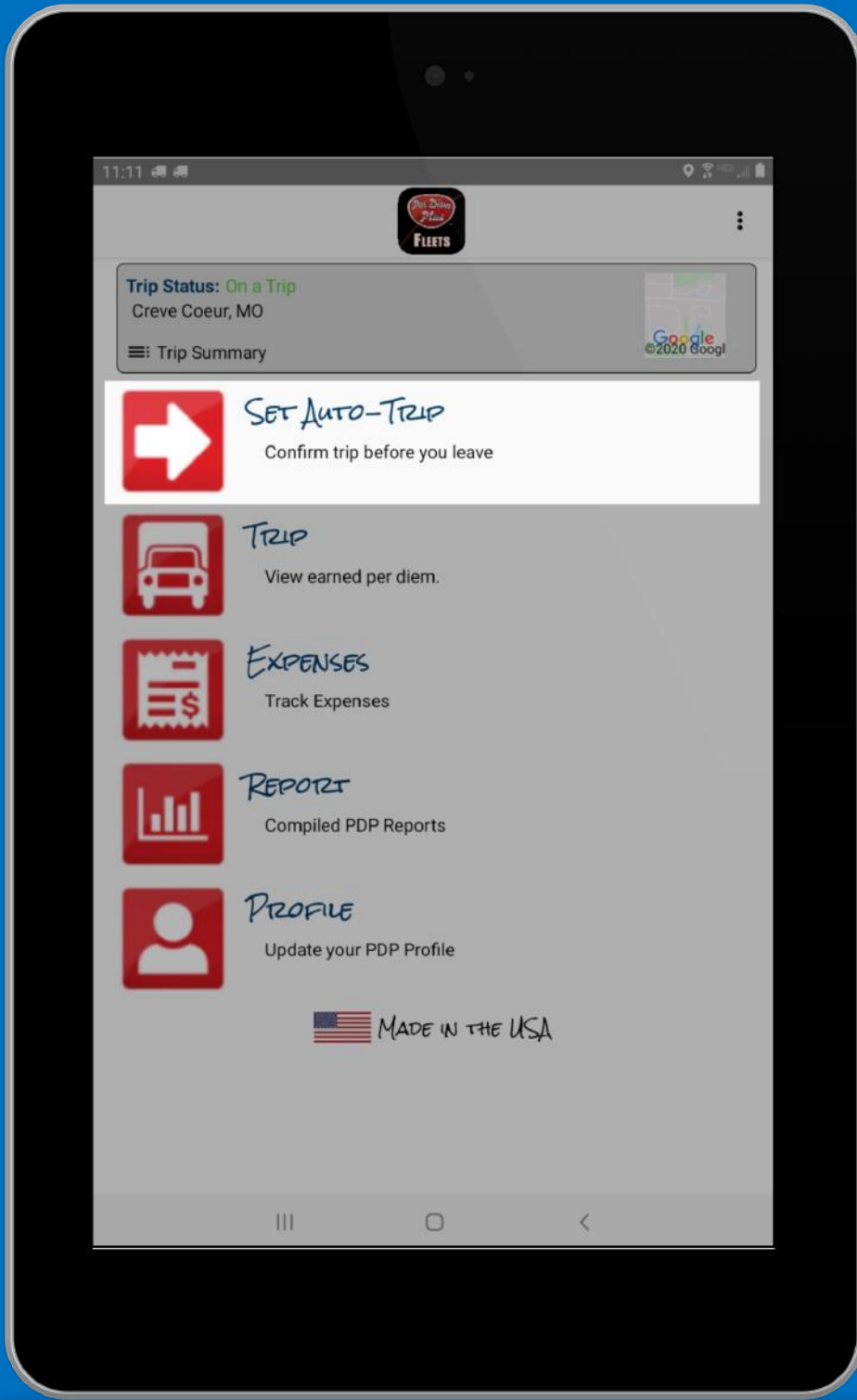


Driver App User Guide

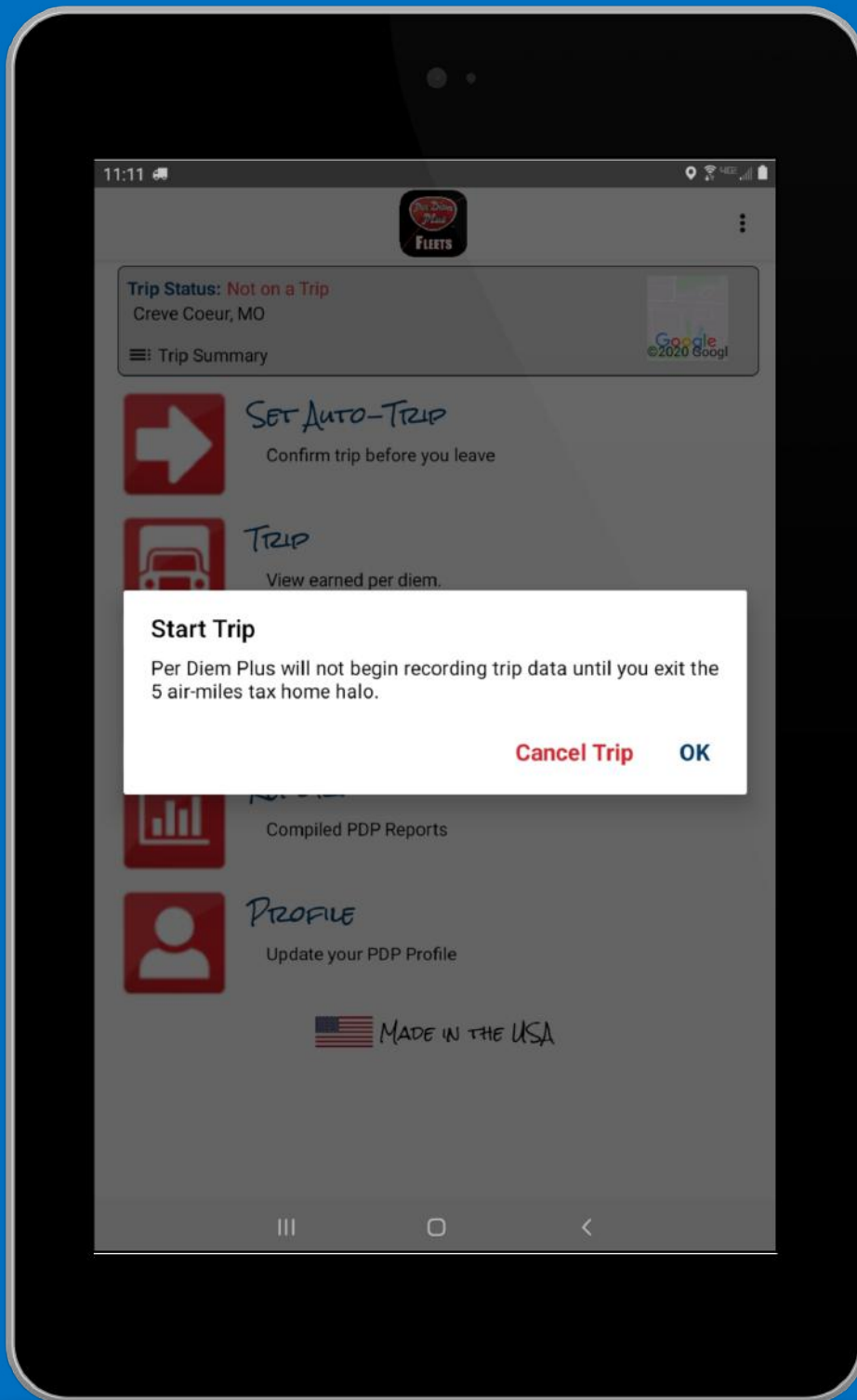


One-Step Activation



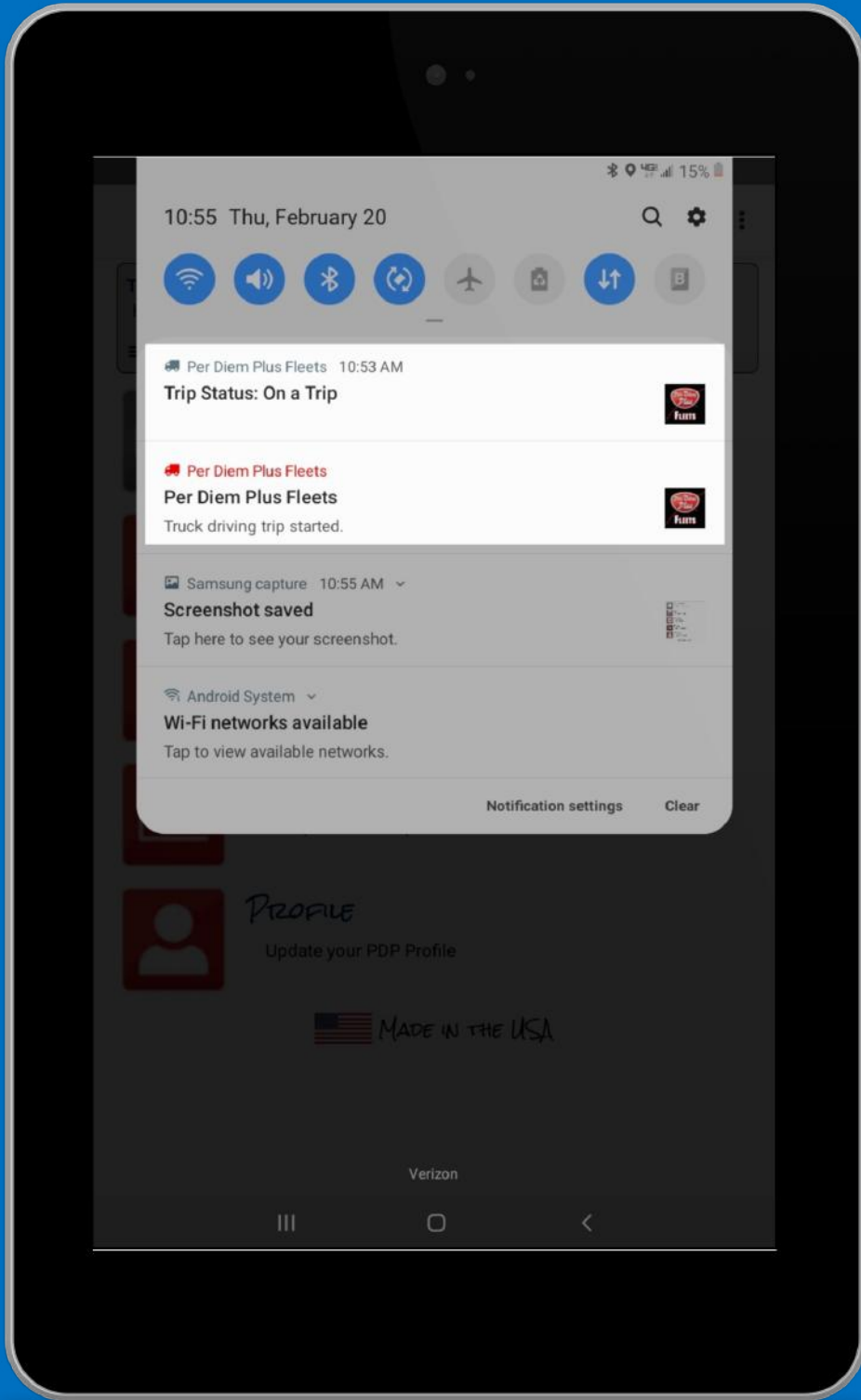
Select Set Auto-Trip





Tap "OK" To Start Auto-Trip



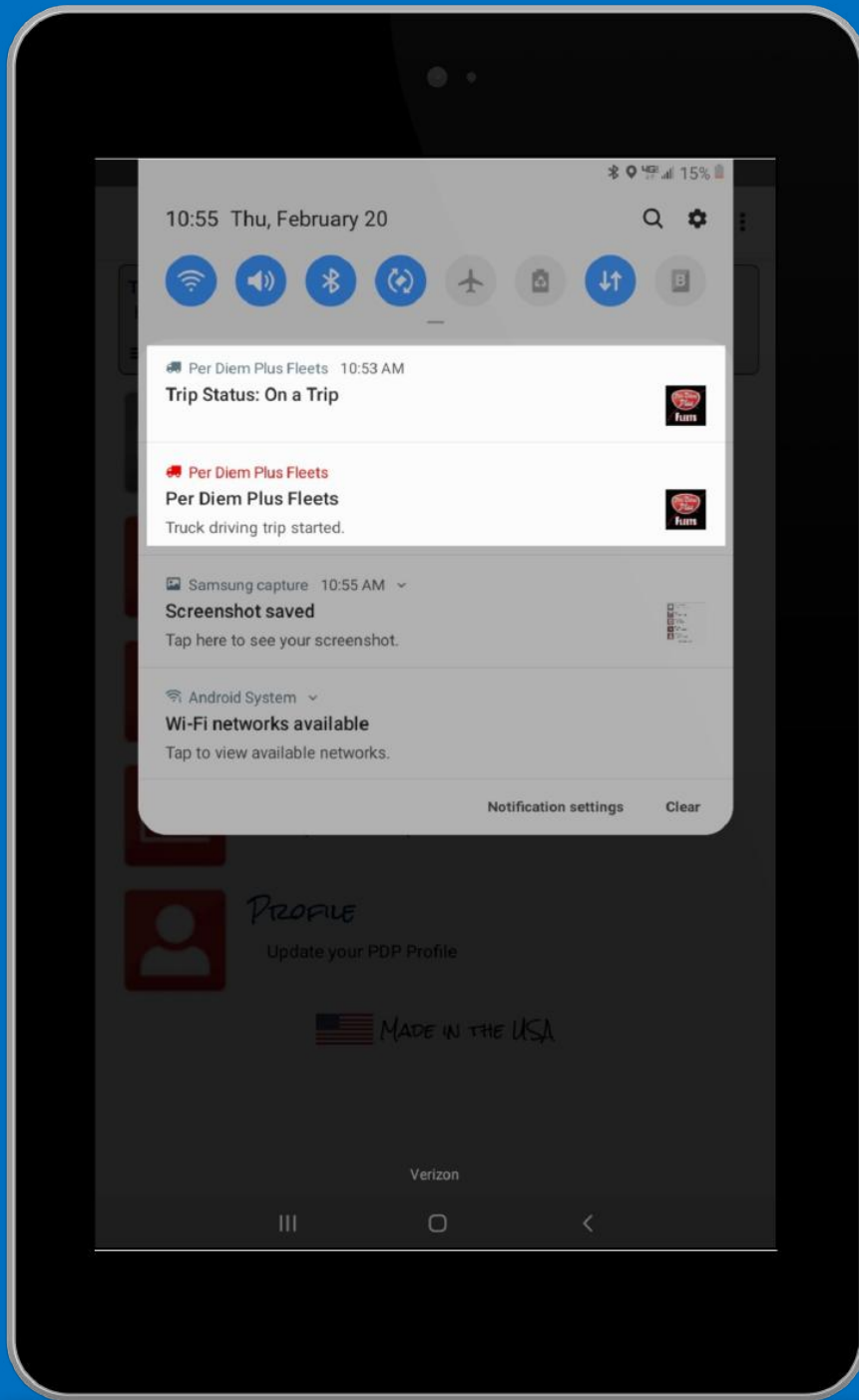


App Automatically Tracks Each Per Diem Day Until You Return Home



Powered by Per Diem Plus®

Forget To "Set Auto-Trip"



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



Powered by Per Diem Plus®

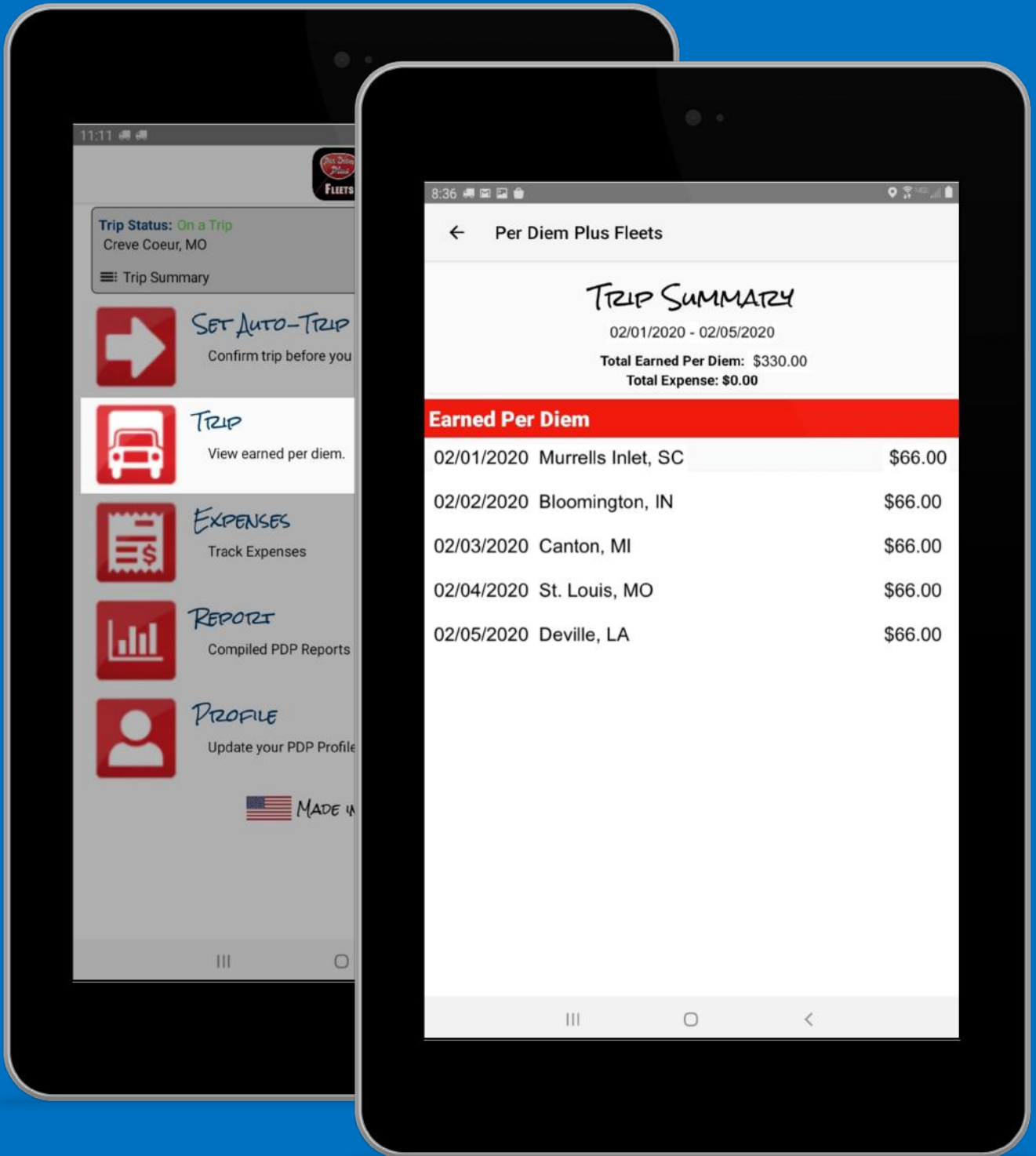
Viewing Per Diem



Select TRIP Tab



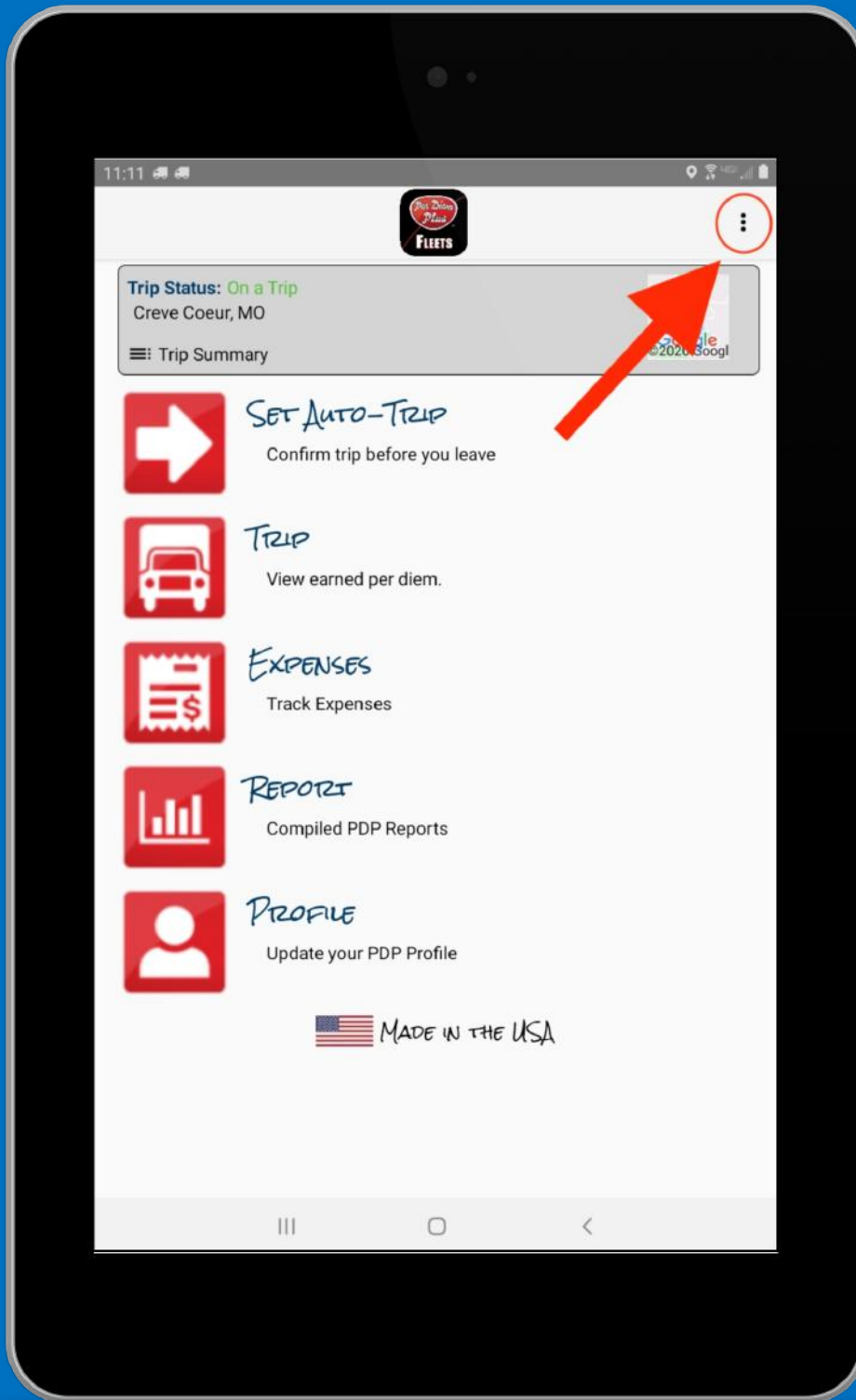
Viewing Per Diem



Or Select TRIP SUMMARY



Refresh Per Diem Data Weekly

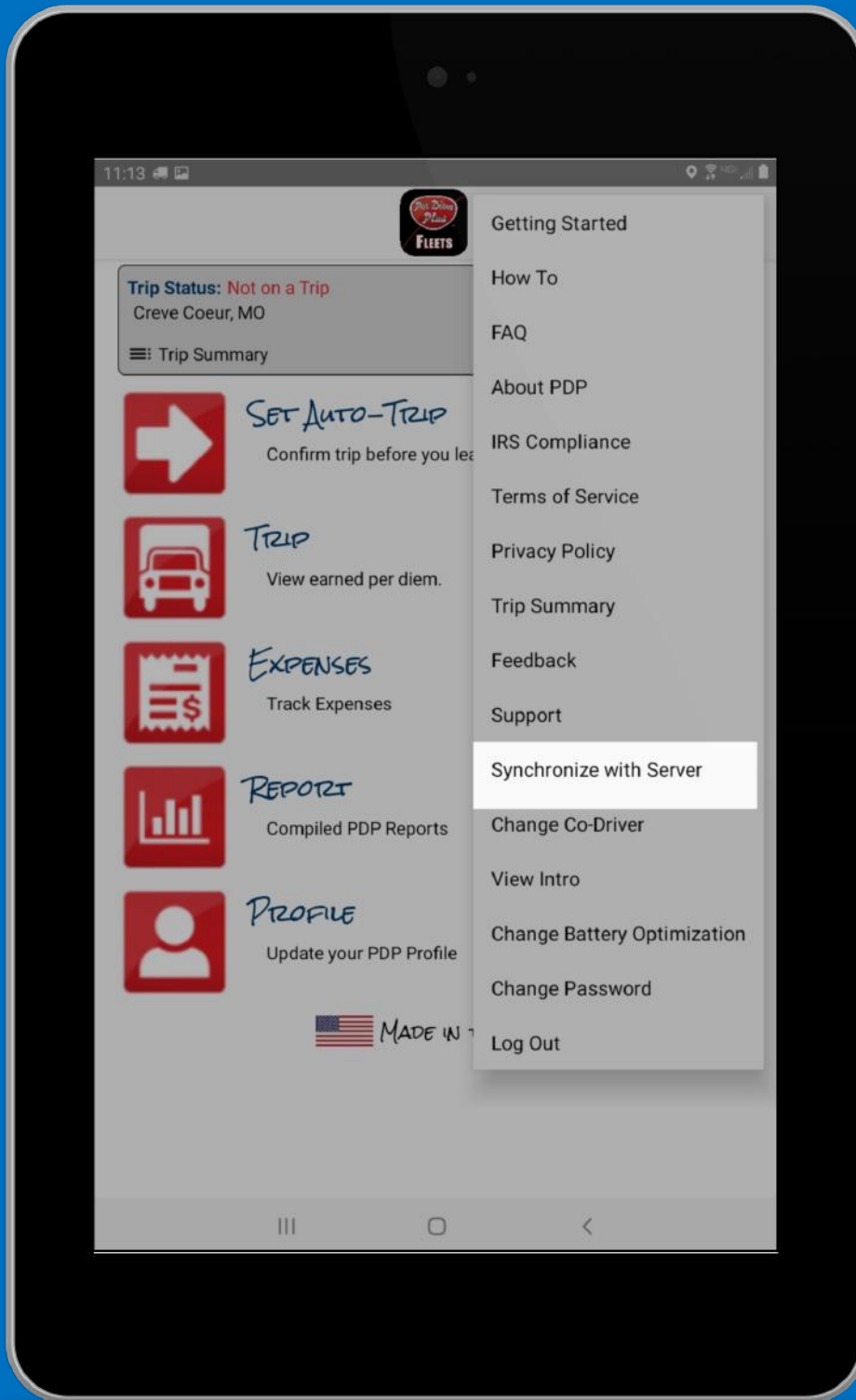


Select the HELP menu



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Refresh Per Diem Data Weekly



Tap "Synchronize with Server"



Powered by Per Diem Plus®

Married Driver Tax Advantages

| No Per Diem v Per Diem – Married Driver Tax Savings Analysis | | | | | | | | | |
|--|----------|----------------|---------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Per Diem | Taxable Income | Federal | Arizona | California | Michigan | Missouri | Indiana | South Carolina |
| No Per Diem | N/A | \$60,000 | \$3,884 | \$ 922 | \$1,026 | \$2,176 | \$1,530 | \$1,873 | \$1,977 |
| Per Diem | \$19,470 | \$40,530 | \$1,613 | \$ 418 | \$453 | \$ 1,349 | \$601 | \$1,245 | \$ 614 |
| Income Tax Savings | | | \$2,271 | \$ 504 | \$ 573 | \$ 827 | \$ 929 | \$ 628 | \$1,363 |
| Social Security / Medicare Tax Savings (7.65%) | | | \$1,489 | | | | | | |
| Federal & State Tax Savings | | | | \$4,264 | \$4,333 | \$4,587 | \$4,689 | \$4,388 | \$5,123 |
| Extra Equivalent Cent Per Mile Cash | | | | 3.7 | 3.7 | 3.9 | 4.0 | 3.8 | 4.4 |

Assumes Married Filing Joint Return, 2 exemptions. \$24,400 federal standard deduction applied to calculate Taxable Income
2250 miles / week; 295 nights away from home; Tax calculations from <https://smartasset.com/taxes/income-taxes>

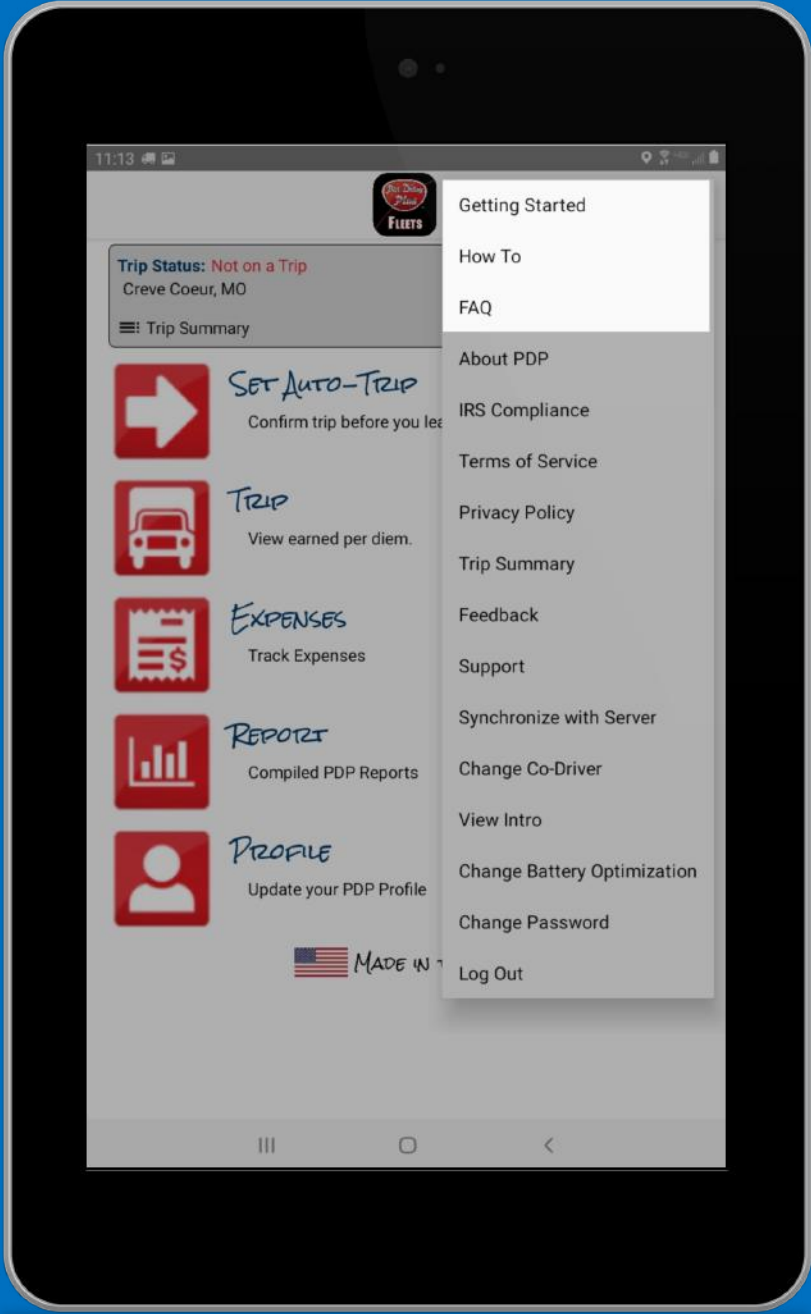
Single Driver Tax Advantages

| No Per Diem v Per Diem – Single Driver Tax Savings Analysis | | | | | | | | | |
|---|----------|----------------|---------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Per Diem | Taxable Income | Federal | Arizona | California | Michigan | Missouri | Indiana | South Carolina |
| No Per Diem | N/A | \$60,000 | \$6,375 | \$1,398 | \$2,357 | \$2,363 | \$2,129 | \$1,906 | \$2,831 |
| Per Diem | \$19,470 | \$40,530 | \$3,206 | \$ 747 | \$ 995 | \$1,536 | \$1,174 | \$1,277 | \$1,468 |
| Income Tax Savings | | | \$3,169 | \$ 651 | \$1,362 | \$ 827 | \$ 955 | \$ 629 | \$1,363 |
| Social Security / Medicare Tax Savings (7.65%) | | | \$1,514 | | | | | | |
| Federal & State Tax Savings | | | | \$5,334 | \$6,045 | \$5,510 | \$5,638 | \$5,312 | \$6,046 |
| Extra Equivalent Cent Per Mile Cash | | | | 4.6 | 5.2 | 4.8 | 4.9 | 4.6 | 5.2 |

Assumes Filing Single Return, 1 exemptions. \$12,200 federal standard deduction applied to calculate Taxable Income
2250 miles / week; 295 nights away from home; Tax calculations from <https://smartasset.com/taxes/income-taxes>



Additional Driver Resources



Getting Started - How To - FAQ



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, like *FLEETS*, 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.
 - Start your trip BEFORE noon or return home AFTER noon.
- \$49.50 / day for each partial day you are away from home.
 - 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?

- *FLEETS* is provided at no cost to the driver.

