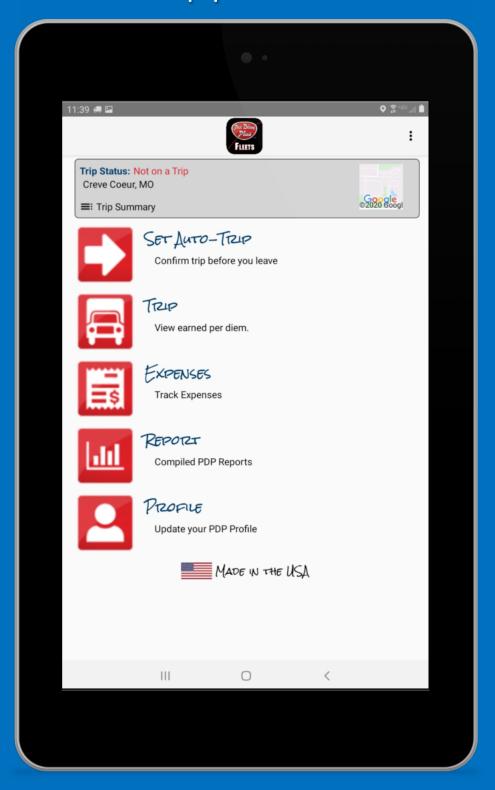
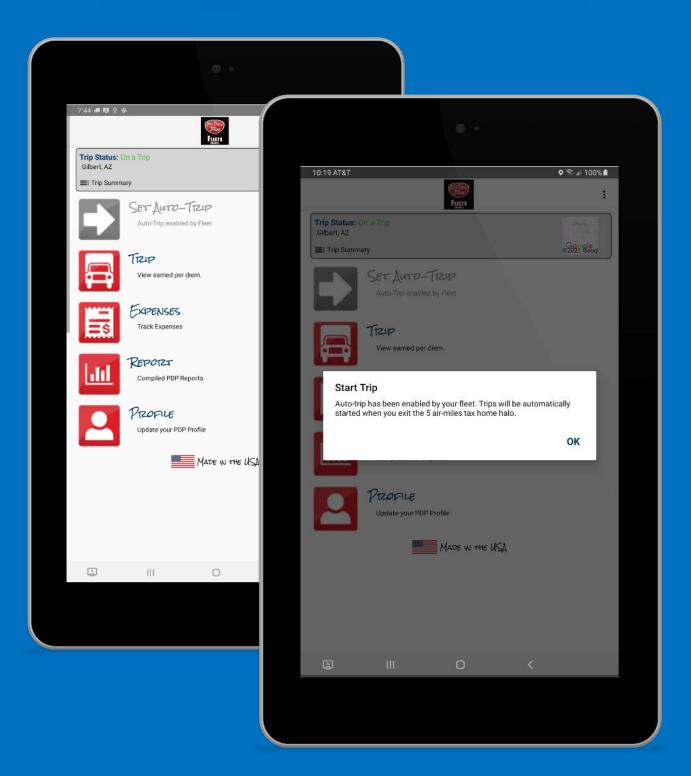
Driver App User Guide

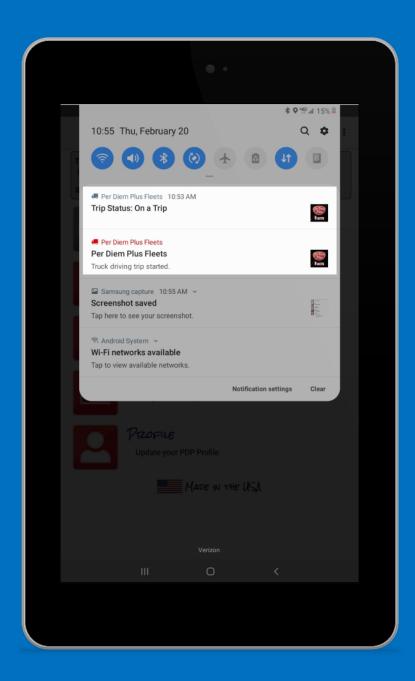


Auto-Activation Feature



Just Drive

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



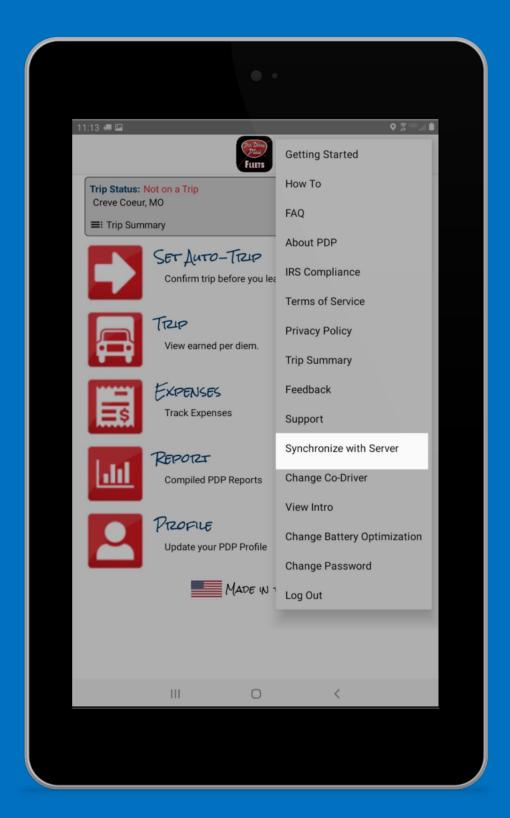
The App Will Automatically Track Per Diem Until You Return Home



Refresh Per Diem Data Weekly



Select the HELP menu



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

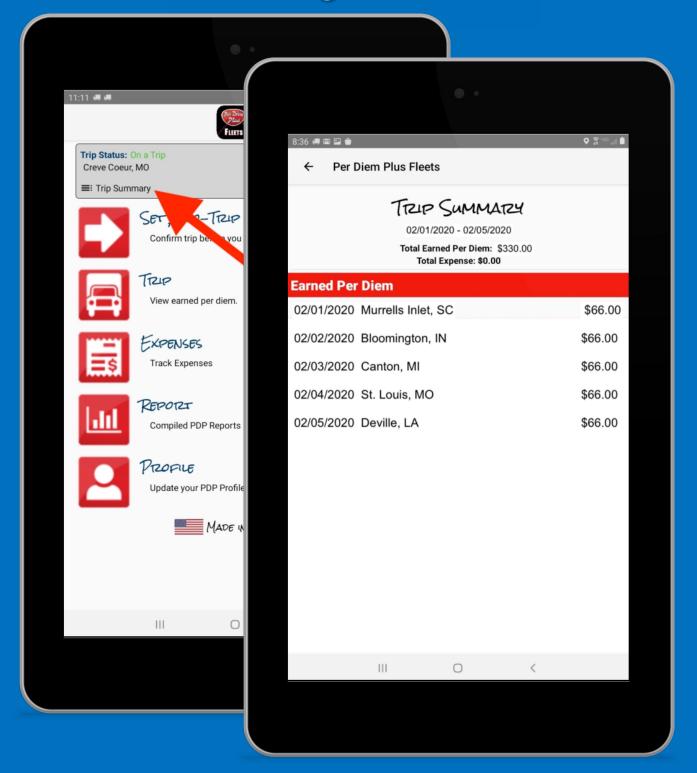
Contact Per Diem Plus Support by no later than 5PM CT Monday if you discover an error.

Viewing Per Diem



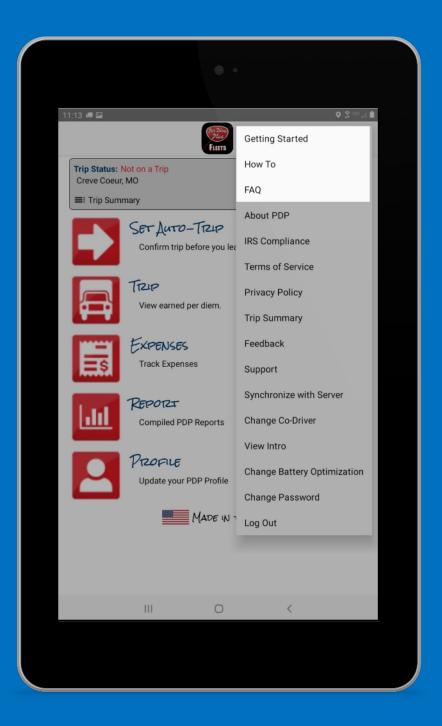
Select TRIP Tab

Viewing Per Diem



Or Select TRIP SUMMARY

Additional Driver Resources



Getting Started - How To - FAQ

Married Driver Tax Advantages

SINGLE DRIVER BENEFIT	NO PER DIEM	PER DIEM
Annual Wages	\$75,000	\$75,000
Company-Paid Per Diem (\$69 x 255 Nights)	\$-O-	(\$17,595)
Standard Deduction on US Income Tax Return	(\$14,600)	(\$14,600)
Taxable Income	\$60,400	\$42,805
Federal Income Tax	\$8,341	\$4,905
Employee Share of FICA @ 7.5%		\$1,346
Total Income & FICA Tax Savings		\$4,782
Extra Equivalent Per Mile Cash To Driver		\$0.04
Based on 2024 IRS Tax Tables		

Single Driver Tax Advantages

MARRIED DRIVER BENEFIT	NO PER DIEM	PER DIEM
Annual Wages	\$75,000	\$75,000
Company-Paid Per Diem (\$69 x 255 Nights)	\$-0-	(\$17,595)
Standard Deduction on US Income Tax Return	(\$29,200)	(\$29,200)
Taxable Income	\$45,800	\$28,405
Federal Income Tax	\$5,032	\$2,921
Employee Share of FICA @ 7.5%		\$1,346
Total Income & FICA Tax Savings		\$3,457
Extra Equivalent Per Mile Cash To Driver		\$0.03
Based on 2024 IRS Tax Tables		

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?

- \$69 / day for each full day you are away from home.
 Start your trip BEFORE noon or return home AFTER noon.
- \$51.50 / day for each partial day you are away from home.
 - Start your trip AFTER noon or return home BEFORE noon.

Does a driver have to spend all the per diem?

• No.

Who do I contact if I have an issue with the app?

Per Diem Plus Support

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

• FLEETS is provided at no cost to employee drivers.

