



Per Diem Manager

Our Service Providers:



HOS-INTEGRATED PER DIEM MANAGEMENT SOLUTION

THINGS TO REMEMBER

- Our Per Diem program provides a significant financial benefit to all drivers free of cost! All program expenses are covered by the company.
- A driver who is out of town overnight while performing services for the employer may receive a \$52 meals & incidental expense reimbursement each calendar day, up to 7 times per week. A driver may also receive two \$74 lodging expense reimbursements each week.
- Per Diem is paid instead of reimbursing actual lodging, meals and incidental expenses: No receipts required.
- Per Diem is automatically awarded after a driver confirms their DOT Hours of Service log.
- A driver must depart for an overnight trip before 12 o'clock noon to receive a Per Diem on the day he leaves his tax home.
- A driver must return from an overnight trip after 12 o'clock noon to receive a Per Diem on the day he returns to his tax home.
- Per Diem is awarded when traveling at least 50 miles from your tax home zip code. Your tax home zip code is where you park your truck when you are off duty.
- IRS-required "Time, Date and Place" substantiation is retained and accessible to a driver for 7 years.
- Company drivers cannot claim Per Diem for a day on their own Form 1040, Schedule A if they already received an employer-provided reimbursement for the same day.

DRIVER ADVANTAGES OF PER DIEM MANAGER

Weekly Pay Example *

	No Per Diem	Per Diem Manager
Driver Income	\$1000	\$1000
Per Diem (5 meals, 2 lodging)	\$ -0-	\$408
Taxable Income	\$1000	\$592
Taxes (Federal, FICA, State)	(\$284)	(\$147)
Net Tax Savings		\$137
Take Home	\$716	\$853
Extra Driver Cash Per Mile		4 - 5¢

**For illustration purposes only. Your personal situation may vary.*

All amounts paid under an accountable plan are not reported on Form W-2 and are not subject to income or employment taxes.

**REMEMBER TO
CONFIRM YOUR
LOG EVERYDAY!**