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What's better than a salary increase? For many employees, the addition of an equivalent fringe benefit may be preferable, due to the tax consequences. For example, if an employee is in the 25% federal tax bracket and receives a \$10,000 raise, he or she takes home \$7,500 (not counting other taxes). But a tax-free benefit of \$10,000 is actually worth \$10,000.

There are more than a dozen statutory tax-free fringe benefits available for employees who participate in employer-based programs. Your small business clients may be contemplating use or expansion of one or more of these valuable fringe

benefits. To provide more insights, this series will cover the “sweet 16” fringe benefits

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**Fringe Benefit #5: Dine at Work on the IRS**

**Fringe Benefit #6: Dependent Care Assistance Plans**

**Fringe Benefit #7: Educational Assistance Plans**

**Fringe Benefit #8: Cash In on Employee Discounts**

**Fringe Benefit #9: Employee Stock Options**

**Fringe Benefit #10: Employers Get More Time To Comply with WOTC**

**Fringe Benefit #11: Health Insurance Offers Big Benefits**

**Fringe Benefit #12: Going “All In” on Group-Term Life Insurance**

**Fringe Benefit #13: Lodging for Business Purposes**

**Fringe Benefit #14: Retirement Planning Services**

**Fringe Benefit #15: Tax-Free Commuting Expenses**

**Fringe Benefit #16: Moving Expense Reimbursements**

**Fringe Benefit Bonus: 401(k) Plans: Play the Match Game**

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