

IRS Releases Updated 2012 Version of the Employer's Tax Guide to Fringe Benefits

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The IRS recently released the 2012 version of Publication 15-B (Employer's Tax Guide to Fringe Benefits). Publication 15-B contains information for employers regarding the tax treatment of various fringe benefits that may be provided to employees. The 2012 version is similar to the 2011 version, but includes updated benefit limits for 2012 (including mileage reimbursements and qualified parking and commuter expenses) and a new discussion of the tax rules applicable to employer-provided cell phones. A copy of the new Publication 15-B is available [here](#).