

WELCOME

Standard Industry Fare Level (SIFL)

JUNE 11, 2015




Jed R. Wolcott, CPA, MBA, ASEL Raconteur Extraordinaire Sue Folkringa, CPA, MBA, ATP, Aviation Taxologist

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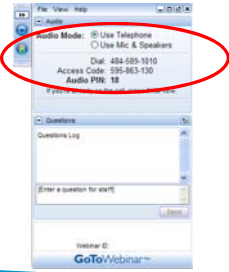


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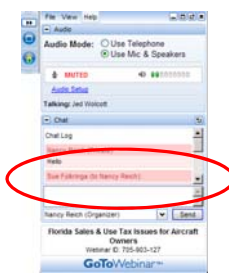
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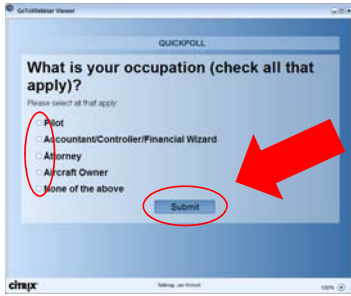
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Upcoming Webinar Events

- July 09, 2015 Entertainment Cost Disallowance
- July 16, 2015 IRS Tax Consequences from Selling Your Aircraft

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Today's Presenters:



**Jed R. Wolcott, CPA, MBA,
ASEL**

&



**Sue Folkringa CPA, MBA
ATP**

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This Webinar Applies To:


- Non-business or personal use of an *employer-provided* aircraft when:
 - The company is a C-corporation, S-corporation, partnership, multi-member LLC, or sole proprietorship with employees, **AND**
 - The company provides the pilot/flight crew







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This Webinar Applies To:

- Employees (which includes):
 - W-2 employee
 - Partners
 - Directors
 - Independent contractors
 - Certain former employees
 - Guests of employees (even if the employee is not on the aircraft)
- Rules discussed today include individual-owned aircraft if the individual has employees that use the aircraft

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This Webinar Applies To:

- SIFL rules apply to employee non-business use of any aircraft where expenses are deducted on an income tax return
- The aircraft may be:
 - Owned
 - Leased
 - Fractional
 - Chartered
 - Jet card

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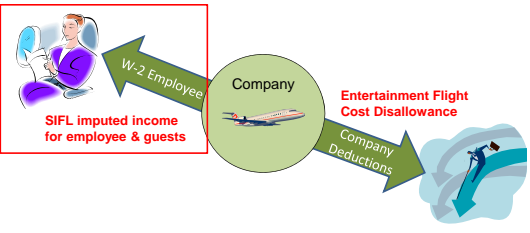
This Webinar Does Not Apply To:

- Aircraft owned by an individual, sole proprietorship, or single-member LLC owned by an individual with no employees
- Aircraft flown by an owner-pilot
- Aircraft owned by a corporation, S-corp., partnership, or multi-member LLC and provided without a pilot



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IRS Regulations for Non-business Use



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IRS Regulations Governing Personal Use

- Use of company aircraft for non-business purposes is considered a *Taxable Fringe Benefit*
- Reg. § 1.61-21 Taxation of Fringe Benefits 10000
- Rules are not limited to aircraft; includes automobiles, real estate and boats
- Special valuation regulations exist for aircraft

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What Happens If We Ignore The Regulations?


- IRS can impute taxable income to the employee
 - 3 year look-back
 - Apply interest and penalties
- IRS can tax the company
 - Limit or deny aircraft deductions
 - Reduce depreciation expense
 - 5 year look-back

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Employee Is Taxed For The Non-Business Transportation




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Employee Is Taxed For The Non-Business Transportation 

- Non-employees, family members, or guests are taxed, but not to the passenger
- Such additional passengers are taxed to the employee authorizing the travel
- The employee does not have to be on the aircraft to be taxed for the flight
- Children under age 2 years are never taxed

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IRS Allows For Two Methods To Determine The Taxable Value Of The Fringe Benefit 

- Charter Rate Method 10403


OR

- Statutory Method (SIFL)¹ 10400

Under either method, the actual cost to the employee is the personal income tax assessed on the additional income

¹ Standard Industry Fare Level


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Using the Charter Rate Method To Determine The Value Of The Transportation 

- Also called "Fair Market Rate" method
- Defined as the amount that would have been paid had the flight been chartered
- Each employee imputes income based on their pro-rated portion of the cost
- Generally results in much higher taxable income to the employee

Reg § 1.61-21(b)(6)(i-iii) 10403


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Statutory Method - Using Treasury Department Calculated Rates 

- SIFL is based on a cents-per-mile cost published by the Department of Transportation
- Calculation is based on the number of non-business passengers and the size of the aircraft
- Different rates for control vs. non-control employees (i.e. the "Boss" vs. employees)

Reg §1.61-21(g)(1-14) 10404


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Statutory Method - Using Treasury Department Calculated Rates 

- Includes a terminal charge, also determined by the Department of Transportation
- Use of the Statutory Method provides a "Safe Harbor" for calculating the employee's taxable income fringe benefit
- More popular of the two methods; less tax consequences to the employee

Reg §1.61-21(g)(1-14) 10404

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Statutory Method of Calculating and Reporting Non-Business Aircraft Use Using SIFL Rates 

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Information Required For Use Of SIFL

- Airport-to-airport (or point-to-point) distance in statute miles
- Maximum Certified Takeoff Weight (MTOW) of the aircraft
- Control status of the employee
- Sufficient data to separate and analyze multiple legs and passenger mix
- Current SIFL rates and terminal charges

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Airport-To-Airport or Point-To-Point Distances

- Must be in statute miles
 - Crew may prefer to report in nautical miles
 - One nautical mile = 1.15 statute miles
 - Distance calculator at www.landings.com
 - Commercial software is available to calculate SIFL valuations

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Control vs. Non-Control Employee Status

- Control employee:
 - Owns 5% or more of company, or
 - Paid in the top 1% of the company
 - Most Officers or Directors
 - Retired former control employees
 - Flights for control employees are valued at a higher aircraft multiple than non-control employees
 - General rule:

If an employee can authorize a personal-use flight, the employee is probably a control employee

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Control vs. Non-Control Employee (cont.)


- Non-control employee:
 - Everyone else
 - Lower valuation multiple used, therefore a non-control employee pays less tax
- Note, that if a control employee invites a non-control employee on a flight, the non-control employee files at the control employee's rate



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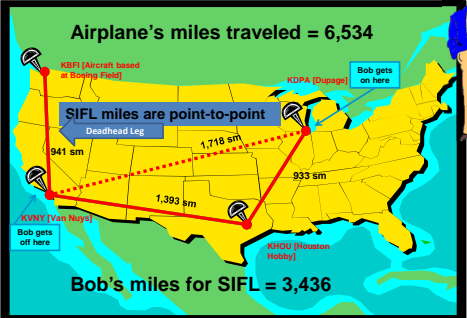
"Flight" Means Each Time The Employee Boards And Deplanes

- Round trip includes at least two "flights"
- Intermediate stops are irrelevant in determining the employee's flight distances – calculate point-to-point distance
- Deadhead flights are ignored
- SIFL reporting is determined on a passenger-by-passenger basis



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Bob's Trip to/from LA



Airplane's miles traveled = 6,534

SIFL miles are point-to-point

Deadhead Leg

Bob's miles for SIFL = 3,436

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SIFL Calculation Caution:

- Overlooking Bob's point-to-point routing and calculating his SIFL leg-by-leg results in Bob paying unnecessary taxes!
 - Taxable income from SIFL point-to-point routing = \$2,923.68
 - Taxable income from SIFL leg-by-leg routing = \$4,187.44
 - Results in additional taxable income of \$1,263.76 to Bob**

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Standard Industry Fare Level (SIFL) Rates

Mileage Range	1 st Half 2014	2 nd Half 2014	1 st Half 2015
0 – 500 Miles	\$0.2515	\$0.2530	\$0.2490
501 – 1,500 Miles	\$0.1918	\$0.1929	\$0.1898
Over 1,500 Miles	\$0.1844	\$0.1855	\$0.1825
Terminal Charge	\$45.98	\$46.28	\$45.52


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Aircraft Multiples

Maximum Certified Takeoff Weight of the Aircraft	Aircraft Multiple for a Control Employee	Aircraft Multiple for a Non-Control Employee
6,000 lbs or less	62.5%	15.6%
6,001 – 10,000 lbs	125%	23.4%
10,001 – 25,000 lbs	300%	31.3%
25,001 lbs or more	400%	31.3%

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50% Seating Capacity Rule 10405



- If passengers traveling on company business fill 50% of the passenger seats:
 - Then no SIFL income is imputed for non-business travel by an employee
 - No SIFL income is imputed for non-business travel by the control-employee's spouse or dependent children
 - SIFL for guests of the control employee is computed at non-control employee rates

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50% Seating Capacity Rule (cont.)



- Applies to:
 - Employees
 - Control-employee's spouse and dependent children
 - Control-employee guests
 - Partners of a partnership that provides the aircraft
- Does not apply to:
 - Independent contractors of the employer


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Spousal Travel Rules 10102



- Spousal travel is judged to a higher standard than for employees or guests
- IRS will consider spousal travel to be non-business unless you can prove otherwise
- Spousal travel is generally taxable to the employee, unless:
 - 50% seating capacity rule is met, **or**
 - Spouse is a paid employee of the company **and**
 - Travel is for a bona-fide business purpose

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Spousal Travel Rules (cont'd) 

- Certain specific spousal functions are allowable for business purposes. Examples:
 - Foreign language interpretation
 - Chaperone for minor-aged business passengers


Treas. Reg. § 1.162-2(c)

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Spousal Travel Rules (cont.) 

- Requirements to make spouse eligible to fly for business:
 - Make spouse an employee
 - Assign specific duties
 - Provide W-2
 - Work must have legitimate business purpose
 - Travel must be within the spouse-employees job description
 - Expect that the IRS will challenge any spousal travel reported as business

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SIFL Rule for Foreign Travel in Excess of 7 Days 


- Foreign travel SIFL reduction rules apply if the following two conditions are met:
 1. The trip outside the United States lasts for more than seven days
 2. At least 25% of the individual's time on the trip is for non-business activities (measured on day-to-day basis).
- If both conditions are met, SIFL may be reduced to the ratio of non-business days to total days

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Convention & Seminar Travel Outside of North America 


- SIFL applies to passengers on flights to attend conventions or seminars outside of North America unless taxpayer establishes that the activity is directly related to his/her trade or business. Taxpayer must consider:
 - Purpose and activities taking place
 - Purposes and activities of the sponsoring organizations
 - Residences of active members of sponsoring organization and places where meetings held
- If rules not met, SIFL will apply to all on the flight
- Document if you intend to deduct

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"Bona Fide" Security Programs 10410 

- Permits executive to fly on company plane for non-business flights at reduced SIFL rates
- Applies to executives when company requires them to use the company aircraft for vacations and personal flights
- Requires a security study be performed. A separate study is required for family members if they travel alone
- Must be part of a complete 7/24 security program
- Provides "Safe Harbor;" use 200% multiple regardless of weight of aircraft
 - Can result in significant savings for use of large aircraft

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Calculating a SIFL Flight 

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- CEO and spouse depart Atlanta for travel to Caracas in 400% category aircraft
- On arrival, CEO spends the day in business meetings. Spouse go shopping and takes a scenic tour of the city
- The following day, both passengers continue on to Rio de Janeiro. CEO and spouse spend the next 2 days playing golf and deep sea fishing, before returning to Atlanta

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Calculating SIFL



Flight Leg	Statute Miles	Business Miles	Non-Bus. Miles
Atlanta to Caracas	1,936.9	1,936.9	1,936.9
Caracas to Rio	2,818.1	0	5,636.2
Rio to Atlanta	4,753.7	0	9,507.4
Totals	9,508.7	1,936.9	17,080.5

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Spouse leg #1 = 1,936.9 miles

Formula	Rate	Amount
0 – 500 miles (500 miles)	\$0.2490	\$ 124.50
500 – 1,500 miles (1,000 miles)	\$0.1898	\$ 189.80
+1,500 miles (436.9 miles)	\$0.1825	\$ 79.73
	Subtotal	\$ 394.03
Multiply X aircraft multiple	X %	400%
	Subtotal	\$ 1,576.12
Add terminal charge	\$ 45.52	\$ 45.52
	Total SIFL	\$ 1,621.64

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SIFL Worksheet

Formula	Rate	CEO SIFL	Spouse SIFL
0 – 500 miles	\$0.2490	\$ 249.00	\$ 373.50
500 – 1,500 miles	\$0.1898	\$ 379.60	\$ 569.40
+1,500 miles	\$0.1825	\$ 834.34	\$ 914.07
	Subtotal	\$ 1,462.94	\$ 1,856.97
	X a/c multiple	X 400%	X 400%
	Subtotal	\$ 5,851.76	\$ 7,427.88
Add terminal charge	\$ 45.52	\$ 91.04	\$ 136.56
Total SIFL		\$ 5,942.80	\$ 7,564.44

Total SIFL = \$ 13,507.24

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Report Name: Employee SIFL Report
Employee: Multiple Employees
Chart: Rate Range
Dates From: 2/1/2011
Dates To: 2/1/2015

Run	Aircraft	Flight	From	To	Home	Rate	SIFL	Rate	SIFL	Rate	SIFL	Total	Spouse (ad)
00102011	N11111	Proton	1	1	1	0.2490	124.50	0.1898	189.80	0.1825	79.73	394.03	0.00
00202011	N12222	Proton	1	1	1	0.2490	124.50	0.1898	189.80	0.1825	79.73	394.03	0.00
00302011	N13333	Proton	1	1	1	0.2490	124.50	0.1898	189.80	0.1825	79.73	394.03	0.00
00402011	N14444	Proton	1	1	1	0.2490	124.50	0.1898	189.80	0.1825	79.73	394.03	0.00
00502011	N15555	Proton	1	1	1	0.2490	124.50	0.1898	189.80	0.1825	79.73	394.03	0.00
Summary: 5 Flights: 14,908.50 Miles @ 0.1825 = \$ 2,723.66 14,908.50 Miles @ 0.1898 = \$ 2,819.84 14,908.50 Miles @ 0.2490 = \$ 3,710.25 Total: \$ 9,253.75 Spouse (ad): \$ 11,907.32													

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Foreign Travel in Excess of 7 Days

- If CEO and spouse left Atlanta on Monday and returned the following Monday:
 - Monday to fly to Caracas
 - CEO has business meetings on Tuesday and Wednesday
 - They play golf Wednesday and Thursday
 - On Friday they fly to Rio
 - Saturday and Sunday they play golf
 - Return to Atlanta on Monday

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Foreign Travel in Excess of 7 Days

- Travel days in and out of U.S. are business days
- Weekend days are counted as business days
- Any business activity taking place counts as one business day
- Foreign travel days are classified according to the purpose for the travel (i.e., travel to a business destination or a non-business destination)
- Calculate entire trip as non-business, then reduce by the international SIFL percentage
- Note: Rule does not apply to employees or guests traveling entirely for non-business purposes


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Foreign Travel in Excess of 7 Days

Employee	Total Days	Business	SIFL
Monday (Travel = Business)	1	1	
Tuesday – Business		1	
Wednesday – Business		1	
Thursday – (Recreation)	1		1
Friday – (Recreation travel)	1		1
Saturday (Weekend = Business)	1	1	
Sunday (Weekend = Business)	1	1	
Monday (Travel = Business)	1	1	
Totals	8	6	2

2 SIFL days ÷ total 8 days = 25%; Calculate total SIFL, reduce to 25%

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Aircraft: Turbine Aircraft 1 Flight Date: 02/16/2015

International Flight Passengers

The form below is used to calculate the percentage of personal days for your trip. Each day of the trip is considered to be either a business day or a personal day. Enter the proper number of days for each passenger in the fields below. Remember that all travel days and weekend days count as a business day.

#	Passenger	# Business	# Personal	Percentage
1.	Howard Boss	6	2	25.00
2.	Real Boss	0	6	100.00

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International SIFL Worksheet

Formula	Rate	CEO SIFL	Spouse SIFL
0 - 500 miles	\$0.2490	\$ 373.50	\$ 373.50
500 - 1,500 miles	\$0.1898	\$ 569.40	\$ 569.40
+1,500 miles	\$0.1825	\$ 914.07	\$ 914.07
Subtotal		\$ 1,856.97	\$ 1,856.97
X a/c multiple		X 400%	X 400%
Subtotal		\$ 7,427.88	\$ 7,427.88
Add terminal charge	\$ 45.52	\$ 136.56	\$ 136.56
Total SIFL		\$ 7,564.44	\$ 7,564.44
International SIFL %		X 25%	X 100%
Adjusted SIFL Totals		\$ 1,891.11	\$ 7,564.44

Total SIFL = \$ 9,455.55

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Report Name: Employees IRL Report Client: Direct Cost
 Employee: Multiple Employees Show Range: 2/6/2015 - 2/6/2015

Date	Account	Flight	Rate	Per	Di	Stem	Blm	NK	Stat	Pro-P	0-500	500-1500	1500+	Subtotal	Fuel	Term	Subtotal	NK	Stat	Total	Rat	Thru	
2/6/2015	901247	088886	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/6/2015	901247	088886	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/6/2015	901247	088886	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/6/2015	901247	088886	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/6/2015	901247	088886	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals					5	5								3,752.94			(3,752.94)	0.00	0.00	0.00	0.00		

© Employee IRL Amount Retention Net
 Howard Boss 8,413.22 0.00
 P... 0.00 0.00

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SIFL IRS Reporting

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Calculating SIFL for the Year

- Perform SIFL calculation for each non-business passenger (employee or guest)
- Total the SIFL for the year for each control and non-control employee for themselves and their guests
- Include SIFL on each control or non-control employee's W-2's or 1099, as appropriate

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Sample Form W-2

The image shows a sample Form W-2 for Employee Bob. Two callout boxes highlight specific fields:

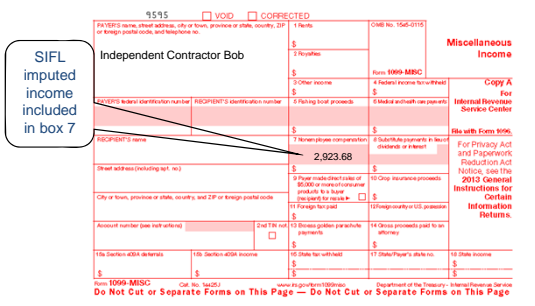
- Box 1: SIFL imputed income included in box 1. This points to the 'Wages, tips, and other compensation' field (1) which contains the value 2,923.68.
- Box 14: SIFL imputed income identified in box 14. This points to the 'SIFL' field (14) which contains the value 2,923.68.

 Other visible fields include:

- Employer identification number (2): 22222
- Employee's name, address, and ZIP code (3): Employee Bob
- Medicare wages and tips (7): 2,923.68
- State income tax (15): 0.00
- Local income tax (16): 0.00
- Local wage, Sec. 48 (17): 0.00
- Local income tax (18): 0.00
- Local wage, Sec. 48 (19): 0.00
- Local income tax (20): 0.00

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Sample Form 1099



SIFL imputed income included in box 7

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Imputed Income Is Not A Deductible Company Expense


- Imputed income is a non-cash fringe benefit
- Employee reports on 1040, pays personal income tax
- Imputed income (i.e. SIFL) not deductible to the company

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Report Imputed Earnings To Social Security Administration & IRS

- Earnings may be reported monthly, quarterly, or annually
- Report on quarterly Form 941 and annual 940
- Earnings subject to Social Security and Medicare taxes
- Employee should consider withholding or making estimated tax payments

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IRS Announcement 85-113 10420 


- Sec 5(a) special accounting period
 - Allows employer to treat the value of benefits provided during November and December¹ as paid during the next calendar year.
 - For first year – Report January 1 to October 31
 - November and December are picked up in the following year
 - For second and subsequent years – Report November 1 to October 31
 - Includes November and December from the prior year
 - ¹Or shorter period

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Spreadsheet & Software Tracking for Multiple Flights

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Spreadsheets versus Software 

- Spreadsheets were the early tool for tracking flight information for IRS reporting
- In the last 5 years software has been developed that automates the reporting process
- Our software is Flight Tax Systems
- Each method has advantages and disadvantages

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Spreadsheets versus Software

- Spreadsheet advantages:
 - Low cost
 - Easy to calculate SIFL for a limited number of flights
- Spreadsheet disadvantages:
 - You must know all the rules
 - Difficult to track SIFL and Entertainment Cost Disallowance simultaneously (point-to-point vs. leg-by-leg)
 - Spreadsheets typically don't list names or the purpose that the passengers were on the flight; not available for auditor

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SIFL & Cost Disallowance Worksheet

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SIFL Worksheet

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Spreadsheets versus Software

- Software advantages:
 - Single entry for all calculations
 - Software knows many of the calculation rules, such as the 50% seating capacity rule, international SIFL rules, etc.
 - Software requires user document the flight purpose, an IRS requirement
- Software disadvantages:
 - (Slightly) higher cost
 - You still must know the basic rules

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Flight Date	Flight #	Leg #	Depart	Arrive	Category	Miles	Hours	# Pass
06/05/2012	101577	13	KAPF	KFXE	Passenger	99.5	1	3
06/05/2012	101577	12	KMA	KAPF	Passenger	95.5	1	3
06/05/2012	101577	11	KFXE	KMA	Passenger	28.9	0.5	3
06/05/2012	101577	10	KAPF	KFXE	Passenger	99.5	1	2
06/05/2012	101577	9	KFXE	KAPF	Passenger	99.5	1	2
06/05/2012	101577	8	KMLU	KFXE	Passenger	836.4	3	2
06/05/2012	101577	7	KFXE	KMLU	Passenger	836.4	2	3

Departure Airport	Arrival Airport	Flight Leg Info
Naples Municipal Airport Naples, Florida (United States)	Fort Lauderdale Executive Airport Fort Lauderdale, Florida (United States)	1st flight of the day Purpose: Return from business meeting

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