

IRS Releases Quick Reference Guide for Public Employers

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Public employers take note: Last week the IRS released the 2014 version of its “[Quick Reference Guide for Public Employers](#),” which addresses fundamental tax issues applicable to public employers, public retirement systems and public employee benefit plans.

Issues covered in the guide include, among others:

- Exclusion of employees covered by public retirement systems from mandatory social security coverage;
- Forms of public retirement systems;
- Qualified and nonqualified public retirement plans;
- Tax treatment of fringe benefits (e.g., travel expenses, use of government-owned vehicles, tuition); and
- Governmental entities exempt from backup withholding.

The guide also provides helpful links to other IRS publications that address certain issues in more detail.

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