accommodate business needs.

whom club dues are pai
November 1, of the prio

The employee must com
the form to the Tax Com
Any taxable amount res
paycheck. Applicable em
for the reporting period
returned by the specifie
be considered as person

Terminating employees a
the period starting Novem

final exit interview date, the payments will be treated as 100% taxable. Applicable employment taxes will be deducted from the employee's final pay.

Note:

Substantiation for income tax purposes of the business use of each club membership is the sole responsibility of the employee.