

## IRS Boosts Per Diem For Drivers ✓

The Internal Revenue Service said it is raising the amount per day that trucking companies may reimburse drivers for meals and expenses incurred on the road.

For drivers for whom an employer used the previous \$52 amount during 2009, an increase to \$59 a day takes effect on Jan. 1.

The change applied to all other drivers as of Oct. 1, the start of the government's new fiscal year, the IRS said.

American Trucking Associations said on its Web site that the increase "represents a safe harbor for employers and drivers alike, since reimbursements up to that amount need not be documented by receipts or other evidence."

Reimbursements over \$59 a day must be documented. These reimbursements are otherwise considered as driver income by the IRS. — *Transport Topics*