



# PAYROLL CURRENTLY

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## **SIFL Rates for 1st Half of 2010 Announced**

The Standard Industry Fare Level (SIFL) rates and the terminal charge for the period January 1, 2010 - June 30, 2010, have been issued. SIFL rates and the terminal charge are factors used to calculate the value of personal flights on employer-provided or commercial aircraft for purposes of federal income, FICA, and FUTA taxes.

For the first half of 2010, the terminal charge has decreased to \$40.28 (from \$45.71). The SIFL rates have also decreased to: \$0.2204 (from \$0.2501) per mile for the first 500 miles; \$0.1680 (from \$0.1907) per mile for miles 501 to 1,500; and \$0.1615 (from \$0.1833) per mile for miles over 1,500.