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For a listing of the types of employees exempt from Social Security taxes, [gov/employer/pub.htm](https://www.irs.gov/employer/pub.htm) or IRS PUBLICATIONS. Employer s Tax Guide,

INVESTOPEDIA EXPLAINS 'IRS Publication 15-B - Employer's Tax Guide to Fringe Benefits' Fringe benefits are considered taxable items by the IRS, but there are exceptions.

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The Oregon Department of Revenue administers the state's withholding tax program. Employers is available in the Oregon Business Guide. [Oregon.gov](https://www.oregon.gov). State

Date added: August 28, Pub 51 - Agricultural Employers Tax Guide IRS Agricultural Employers Checklist