



Office of the State Comptroller
PAYROLL BULLETIN

Subject	Revision to Procedures for Reporting the Value of Personal Use of Employer Provided Vehicles for 1989	Bulletin No.	P-632
		Date	December 1, 1989

This is to revise Bulletin P-629, dated October 11, 1989, which contains instructions for reporting the taxable value of State provided vehicles for 1989.

A change in the Fixed Rate Method has been made. IRS has increased the rate per mile from 24 cents to 25.5 cents per mile for the first 15,000 miles, retroactive to January 1, 1989. For miles over 15,000, the rate remains at 11 cents per mile. Also, if gasoline is not supplied or reimbursed by the employer the rates have changed from 17.5 cents to 20 cents for the first 15,000 miles and remains at 5.5 cents for miles above.

Attached to this Bulletin is a revised form with the changes in cents per mile under the Fixed Rate Method for miles travelled after January 1.

If you have already submitted PR-75's reporting Fringe Benefits for employees who used the Fixed Rate Method, do not submit corrected PR-75's. Submit a letter to the Payroll Deduction Section, Bureau of Payroll Audit, A.E. Smith State Office Building, Albany, New York 12236, Attention: Bob Phelan. The letter should list each employee with the original amount reported, the amount of adjustment and the correct amount.

STATEMENT OF PERSONAL USAGE
OF STATE PROVIDED VEHICLES

AGENCY CODE _____

AGENCY NAME _____

LINE NUMBER _____

EMPLOYEE NAME _____

SOCIAL SECURITY _____

ANNUAL LEASE VALUE METHOD

YEAR MAKE MODEL = AUTOMOBILE FAIR MARKET VALUE

TOTAL MILES PERSONAL USAGE BUSINESS MILES

X

*ANNUAL LEASE VALUE BUSINESS MILES = \$
TOTAL MILES AMT. FOR BUSINESS USE

GASOLINE CALCULATION 5.5¢ x = \$
NO. OF PERSONAL MILES AMT. OF GASOLINE

OR

TOTAL COST OF GASOLINE X % OF PERSONAL MILES = \$
AMT OF GASOLINE

\$ ANNUAL LEASE VALUE - \$ BUSINESS USE + \$ AMT. OF GASOLINE + \$ CHAUFFEUR AMT. = \$ TAXABLE FRINGE BENEFIT AMT.

*ONCE THE ALV IS ESTABLISHED, IT MUST BE USED FOR FOUR YEARS OR UNTIL THE AUTOMOBILE IS REPLACED.

FIXED RATE METHOD

NO. OF MILES COMMUTING OR PERSONAL UP TO 15,000 X 25.5¢ = _____

NO. OF MILES IN EXCESS OF 15,000 X 11¢ = _____

TAXABLE FRINGE BENEFIT TOTAL \$ _____

*IF GASOLINE IS NOT SUPPLIED OR REIMBURSED USE 20¢ and 5.5¢, RESPECTIVELY.

SPECIAL COMMUTING RULE

NO. OF TRIPS COMMUTING (EACH WAY) x 1.50 = TAXABLE FRINGE BENEFIT AMT.

TO EMPLOYEE
COMPLETE AND SIGN THIS FORM AND RETURN IT TO YOUR PERSONNEL OFFICE

EMPLOYEE SIGNATURE/DATE _____

PERSONNEL - ENTER "TAXABLE FRINGE BENEFIT AMOUNT" IN BLOCK 49 WHEN PREPARING THE PR-75 RETAIN THIS FORM FOR YOUR RECORDS.