



Office of the State Comptroller
PAYROLL BULLETIN

Subject Taxes on Personal Use of State Provided Vehicles	Bulletin No. P-938
	Date March 6, 1997

Under IRS Regulations, an employer is exempt from withholding income taxes on amounts that will be reported on the employee's W-2 for the value of personal use of an employer provided vehicle if the employer notified the employee that no income taxes will be withheld.

You should notify all of your employee who will be subject to these rules that the State will not withhold income taxes on these amounts.