

Employee Worksheet

New York State Office of the State Comptroller
Bureau of State Payroll Services

Taxable Value of Personal Use of Employer-Provided Vehicles and Chauffeur Services

November 1, 2006 to October 31, 2007 Reporting Period

Agency Name: _____ Agency Code: _____

Employee Name: _____ SS#: (last four digits only) _____

COMPLETE SECTION I, II OR III (whichever is applicable)

Section I: Cents-Per-Mile Rule Valuation Method

- 1. Total number of personal (including commuting) miles driven during the Reporting Period _____
- 2. Multiply line 1 by \$0.485, if the State provided fuel; multiply line 1 by \$0.43 if the State did not provide fuel. Enter applicable result here and on line 14 _____

Section II: Commuting Rule Valuation Method

- 3. Number of one-way commuting trips from home to office or first duty station of the day during the Reporting Period _____
- 4. Number of one-way commuting trips to home from office or last duty station of the day during the Reporting Period _____
- 5. Add lines 3 and 4 and enter sum here _____
- 6. Multiply line 5 total by \$1.50 and enter result here and on line 15 _____

Section III: Lease Value Rule Valuation Method

- 7. Annual lease value of vehicle (from IRS table). (If the vehicle was made available to the employee for only part of the Reporting Period, use either its prorated annual lease value or its daily lease value) _____
- 8. Total number of miles driven by employee during the Reporting Period _____
- 9. Total number of personal (including commuting) miles driven by employee during the Reporting Period _____
- 10. Ratio of personal (including commuting) miles to total miles (line 9 divided by line 8) ... _____
- 11. Multiply line 7 by line 10 and enter here _____
- 12. State-provided fuel: Multiply line 9 by \$0.055 (for mileage within the U.S.). Otherwise determine value based on all the facts and circumstances. Use actual cost if fuel cost is reimbursed (not provided in kind). Enter result here _____
- 13. Add lines 11 and 12 and enter sum here and on line 16 _____

Employee Name: _____ SS#: (last four digits only) _____

Section IV: Total Taxable Value - Vehicle Use

- 14. Enter total from Section I, line 2 here..... _____
- 15. Enter total from Section II, line 6, here..... _____
- 16. Enter total from Section III, line 13 here..... _____
- 17. Enter total employee reimbursements to State for use of State vehicle..... _____
- 18. Subtract line 17 from line 14, 15, or 16 (whichever is applicable) and enter here (do not enter less than 0). This is the total taxable value of vehicle use _____

Section V: Chauffeur Services

- 19. Enter number of hours spent by State-provided chauffeur for personal driving services (including driving services for commuting purposes and personal on call services) _____
- 20. Enter total employee reimbursements to State for use of State-provided chauffeur services _____

NOTE TO EMPLOYEE: COMPLETE AND SIGN THIS FORM AND RETURN TO YOUR PERSONNEL, PAYROLL OR FINANCE OFFICE.

I certify that the information on this worksheet is true, correct and complete to the best of my knowledge and belief.

Employee Signature

Date

FOR AGENCY USE ONLY/CALCULATION FOR STATE PROVIDED CHAUFFEUR:

- 21. Taxable value of employee use of State-provided chauffeur services for personal purposes (including commuting and personal on call services, see Payroll bulletin for instructions) _____
- 22. **Total reportable taxable value of Chauffeur**.....(line 21 minus line 20) _____
- 23. **Total taxable value of Vehicle and Chauffeur service**..... (add lines 18 and 22) .. _____

I certify that the information reported at line 21 of this form is true, correct and complete to the best of my knowledge and belief

Signature: _____

Date: _____

Agency Phone # _____