

**Attachment 2**  
**Vehicle Fringe Value Calculation & Reporting Form**  
**NOVEMBER 1, 2021 AND ENDING OCTOBER 31, 2022**

Last Name	First Name	M.I.	Work Phone
Social Security – SPS Employee I.D.	Agency Code	<b>**Vehicle Fringe Value**</b>	
<b>SECTION I: COMMUTE RULE VALUATION METHOD</b>			
1. Number of one-way commute trips from home to office or first work location of the day during the reporting period.			
2. Number of one-way commute trips to home from office or last work location of the day during the reporting period.			
3. Add lines 1 and 2 and enter sum here.			
4. Multiply line 3 total by \$1.50 and enter result here and on line 19.			
<b>SECTION II: CENTS- PER- MILE RULE VALUATION METHOD</b>			
5. Total number of commute/personal miles driven November 1 – December 31, 2021			
6. Total number of commute/personal miles driven January 1 – June 16, 2022			
6a. Total number of commute/personal miles driven June 17 – October 31, 2022			
7. Multiply line 5 by \$0.56 and enter here.			
7a. Multiply line 6 by \$0.58 and enter here			
8. Multiply line 6a by \$0.625 and enter here.			
9. Enter salary and fringe benefits paid by the State for a State-provided chauffeur.			
10. Add lines 7, 8, and 9 and enter sum here and on line 20.			
<b>SECTION III: LEASE VALUE RULE VALUATION METHOD</b>			
11. Annual lease value amount (from IRS table)			
12. Total number of miles driven			
13. Total number of commute/personal use miles			
14. Percentage of personal to total miles (line 13 divided by line 12)			
15. Multiply line 11 by line 14 and enter here.			
16. Employer paid fuel – multiply line 13 by 5.5 cents and enter here			
17. Enter salary and fringe benefits paid by the State for a State-provided chauffeur.			
18. Add line 15, 16, and 17 and enter sum here and on line 21.			
<b>SECTION IV: TOTAL VEHICLE FRINGE VALUE</b>			
19. Enter total from SECTION I, line 4 here.			
20. Enter total from SECTION II, line 10 here.			
21. Enter total from SECTION III, line 18 here.			
22. Enter total commute payments to State for use of a State vehicle.			
23. Subtract line 22 from line 19, 20, or 21; enter here and in section marked “VEHICLE FRINGE VALUE” above (do not enter value less than 0).			

I solemnly affirm under the penalties of perjury that the information on this sheet is true and correct to the best of my knowledge, information and belief. **Signature MUST be on this form. Separate sheets with signatures will not be accepted.**

Signature: \_\_\_\_\_

Date: \_\_\_\_\_