

**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	**Vehicle Fringe Value**	
<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 umber of commute/personal miles driven June 17 – October 31, 2022			
7. Multiply line 5 by \$0.56 and enterhere.			
7a. Multiply line 6 by \$0.58 and enterhere			
8. Multiply line 6a by \$0.625 and enterhere.			
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 “ <b>VEHICLE FRINGE VALUE</b> ” 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: \_\_\_\_\_